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TREVOR'S
TAXES ON SUCCESSION:

A DIGEST OF THE

STATUTES AND CASES

(INCLUDING THOSE IN SCOTLAND AND IRELAND)

RELATING TO THE

PROBATE, LEGACY, AND SUCCESSION DUTIES,

WITH PRACTICAL OBSERVATIONS AND

Official Forms,

COMPLETELY REARRANGED AND THOROUGHLY REVISED.

BY

EVELYN FREETH,

AND

ROBERT J. WALLACE,

OF THE LEGACY AND SUCCESSION DUTY OFFICE.

MIDDLE TEMPLE

FOURTH EDITION.

CONTAINING FULL INFORMATION AS TO THE ALTERATIONS MADE IN THE ABOVE TAXES BY THE 44 VICT. c. 12, AND THE STAMP DUTY THEREBY IMPOSED ON "ACCOUNTS."

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MIDDLE TEMPLE

PREFACE TO THE FOURTH EDITION.

As soon as the Customs and Inland Revenue Act, 1881, came into operation, it became manifest that the radical alterations effected in the probate duty, the relief granted under certain circumstances from the Legacy and Succession duties and the imposition of Stamp duty on "Accounts," had rendered obsolete any work previously published on the death duties.

The Editors have therefore used all diligence to prepare a New Edition of the "Taxes on Succession," in order that the work may retain the character of a concise and comprehensive guide on the subject, and remain as useful and acceptable to the profession as the favourable reception of the Third Edition proved it to be.

The mode of treatment adopted in that edition, and found to be eminently practical, has been preserved.

SOMERSET HOUSE,
August, 1881.

PREFACE TO THE THIRD EDITION.

In view of the changes which have been made by Statute, and the numerous judicial decisions which have been given in connection with the Taxes on Succession during the last twenty years, we have had much pleasure in complying with the desire of the publishers to prepare a new edition of Mr. Trevor's book, feeling that a concise and comprehensive guide upon the subject is still in great request among the profession.

We have availed ourselves of the opportunity, which the necessity for a thorough revision has afforded, to rearrange the work so as to give the purport of the various Acts and judicial decisions, apart from the Acts themselves, and the original method which we have adopted will, we believe, be found to be most convenient. The principal Acts, including the 43 Vict. c. 14 (1st April, 1880), are printed as an Appendix.

E. FREETH,
R. J. WALLACE.

Somerset House,
July, 1880.

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ADDENDA.

Pages 8 and 9. As sections 31 and 32 of the 44 Vict. c. 12 apply only to grants of Probate and letters of Administration *and not to inventories*, a note of reference should have been made here to pp. 262 and 263, for information as to return of inventory duty on the ground of debts, and as to additional and corrective inventories.

Page 31. By a Treasury minute issued during the progress of this edition through the press, the Commissioners of Inland Revenue are authorised to charge interest at 5 per cent. in lieu of 10 per cent. on stamps for probate duty given on credit, and to dispense with sureties when they are satisfied with the security of the executor or administrator.

ERRATUM.

Page 39, line 14. *For* "p. 586" *read* "pp. 5 and 6."

THE

TAXES ON SUCCESSION.

INTRODUCTION.

THE stamp duties chargeable in respect of successions are—

The Probate Duty;
The Account Duty;
The Legacy Duty; and
The Succession Duty.

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The legacy duty and the succession duty seem to have been classed among the stamp duties, more for the convenience of collection than for any other reason; it having been considered expedient to confide the management and superintendence of them to the Commissioners of Stamps, who now, by the 4 & 5 Will. IV. c. 60, and the 12 & 13 Vict. c. 1, are "The Commissioners of Inland Revenue."

It is proposed under these distinctive heads to notice the principal sections of the Acts of Parliament by which these respective taxes have been imposed and under which they are now collected, and to refer to the leading cases which have been decided in connection therewith.

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CHAPTER I.

THE PROBATE DUTY.

THIS tax was first introduced into England in 1694 by the 5 & 6 Will. & Mary, c. 21, which was "An Act for granting to theire Majesties severall dutyes upon Velum Parchment and paper for four yeares towards carrying on the warr against France."

The 44 Vict. c. 12 (ss. 27, 33 and 34), fixes the amount of duty payable on all inventories, affidavits for probates and letters of administration, granted on and after the 1st June, 1881, and deals with testate and intestate estates in one scale. The 43 Vict. c. 14, ss. 9 and 10 and the schedule thereto apply only to inventories, probates and letters of administration granted between 1st April, 1880, and 1st June, 1881. The principal regulations for the collection and management of the probate duty are contained in the 55 Geo. III. c. 184, ss. 37—53.

A grant of probate or letters of administration must be obtained "within six calendar months after the decease, or within two calendar months after the termination of any suit respecting the right to representation if there shall be any such which shall not be ended within four calendar months after the death." See 55 Geo. III. c. 184, s. 37 (England). The 56 Geo. III. c. 56, s. 115 (Ireland). A duly stamped inventory must be exhibited in Scotland within six months

after entrance upon possession in whole or in part of any personal or moveable estate in Scotland of any deceased person. See 48 Geo. III. c. 149, s. 38. And these Acts impose penalties for neglecting to obtain probate and letters of administration, or to exhibit an inventory within the prescribed period; but the penalty now in force is double the amount of the duty, and the same is a debt due to the Crown, and recoverable by any of the ways or means now in force for the recovery of probate, legacy, or succession duties. See 44 Vict. c. 12, s. 40.

The provisions for enforcing, in cases where no probate or letters of administration have been obtained, payment of the duty which would have been payable if probate or administration had been obtained, and the costs of the proceedings, are to be found in 28 & 29 Vict. c. 104, and proceedings under this Act were to operate as a waiver of penalties. But it appears that such proceedings will not henceforth be a waiver of penalties. In the course of the argument in the case of *Bodger* v. *Arch* (10 Ex. 377), Parke, B. (Lord Wensleydale) observed that the 37th section of the 55 Geo. III. c. 184, merely inflicted a penalty upon an executor or administrator personally for not proving the will or taking out letters of administration within a certain specified time; but that it was not intended that the representatives of the deceased should thereby be prevented from taking out probate or letters of administration after that time. The sole object of the statute was to secure the payment of the duty to the revenue. The principle of this decision is still applicable.

It will be observed that in cases of original grants in England and Ireland the duty is now imposed on the

affidavit in substitution for the duties on probates or letters of administration. See 44 Vict. c. 12, s. 26.

On and after the 1st June, 1881, the stamp duties on affidavits for probates and letters of administration in England and Ireland, and on inventories in Scotland in cases where an inventory has not been previously exhibited and recorded are (EXCEPT in cases of persons dying on and after the 1st June, 1881, whose whole personal estate and effects, *without any deduction for debts or funeral expenses*, does not exceed the value of 300*l.*, which are dealt with at p. 23) as follows :—

	DUTY.
"Where the estate and effects for or in respect of which the probate or letters of administration is or are to be granted, or whereof the inventory is to be exhibited and recorded, exclusive of what the deceased shall have been possessed of or entitled to as trustee, and not beneficially, shall be above the value of 100*l.*, and not above the value of 500*l.*	At the rate of one pound for every full sum of 50*l.*, and for any fractional part of 50*l.* over any multiple of 50*l.*;
Where such estate and effects shall be above the	

value of 500*l.*, and not above the value of 1000*l.*	At the rate of one pound five shillings for every full sum of 50*l.*, and for any fractional part of 50*l.* over any multiple of 50*l.*;
Where such estate and effects shall be above the value of 1000*l.* . .	At the rate of three pounds for every full sum of 100*l.*, and for any fractional part of 100*l.* over any multiple of 100*l.*"

"Such stamp duties may be denoted by impressed or adhesive stamps, or partly by impressed stamps and partly by adhesive stamps, as the said Commissioners may think proper."

The affidavit of value or inventory of the effects of any common seaman, marine, or soldier slain or dying in Her Majesty's service is exempt from all stamp duties.

NOTE.—Where the deceased died domiciled in the United Kingdom, the value referred to on the foregoing scale is the *net value* of the estate to be ascertained by deducting from the gross value the debts and funeral expenses, inasmuch as an executor or administrator of such person is empowered by the 44 Vict. c. 12, s. 28 to state in the affidavit the fact of such domicile, and to deduct the aggregate amount of the debts and funeral expenses appearing in the schedule which forms part of the affidavit.

The debts need not have been actually paid, but must be due and owing by the deceased to persons resident

in the United Kingdom, and payable by law out of his personal or movable estate, comprised in the affidavit or inventory, and must not be voluntary debts made payable on the death of the deceased, or voluntary debts payable under some instrument delivered to the donee thereof within three months before the death of the deceased, or debts which are primarily payable out of any real estate belonging to the deceased, or debts in respect whereof a reimbursement is capable of being claimed from any real estate of the deceased, or from any other estate or person whatsoever. Consequently the following debts are among the debts *which may be deducted*:—

(1.) Money contracted to be paid on the death of the deceased in consideration of marriage.

(2.) Money payable under such a covenant to secure a specified sum of money to the covenantor's children as would create a debt. See *Lord Advocate* v. *Hagart* (10 Sco. Sess. Ca. 3rd Ser. 62).

And the following debts are among the debts *which may not be deducted*:—

(1.) A mortgage debt not created by the deceased himself but charged on real estate which was acquired by the deceased subject to the mortgage is primarily payable out of such real estate.

(2.) A mortgage debt created by the deceased himself on his real estate, but which is payable by his heir or devisee under "Locke King's Act," 17 & 18 Vict. c. 113.

(3.) A debt for payment of which the deceased was surety only.

Provision is not an obligation or debt. See *Moir's Trustees* v. *Lord Advocate* (1 Sco. Sess. Ca. 4th Ser. 345); and *Marshall's Executors* v. *Lord Advocate* (1 Sco. Sess. Ca. 4th Ser. 847); see also *Jervis* v. *Wolferstan* (L. R. 18 Eq. 18).

The funeral expenses must be only such expenses as are allowable as reasonable funeral expenses according to law. Testamentary expenses are excluded by the terms of the section which is here printed :—

"28. On and after the first day of June one thousand eight hundred and eighty-one, in the case of a person dying domiciled in any part of the United Kingdom, it shall be lawful for the person applying for the probate or letters of administration in England or Ireland, or exhibiting the inventory in Scotland, to state in his affidavit the fact of such domicile, and to deliver therewith or annex thereto a schedule of the debts due from the deceased to persons resident in the United Kingdom, and the funeral expenses, and in that case, for the purpose of the charge of duty on the affidavit or inventory, the aggregate amount of the debts and funeral expenses appearing in the schedule shall be deducted from the value of the estate and effects as specified in the account delivered with or annexed to the affidavit, or whereof the inventory shall be exhibited.

"Debts to be deducted under the power hereby given shall be debts due and owing from the deceased and payable by law out of any part of the estate and effects comprised in the affidavit or inventory, and are not to include voluntary debts expressed to be payable on the death of the deceased, *or payable under any instru-*

ment which shall not have been bonâ fide *delivered to the donee thereof three months before the death of the deceased,* or debts in respect whereof any real estate may be primarily liable or a reimbursement may be capable of being claimed from any real estate of the deceased or from any other estate or person.

"Funeral expenses to be deducted under the power hereby given shall include only such expenses as are allowable as reasonable funeral expenses according to law."

If the *net value of the estate* is OVER-ESTIMATED, that is to say, if no amount or an insufficient amount on account of debts and funeral expenses is deducted at the time when the grant is made, a return of the amount of duty overpaid can be applied for within three years of the date of the grant, or such further period as the Commissioners may allow. See 44 Vict. c. 12, s. 31.

If the *gross value of the estate* is found, at any time after the grant and during the administration of the estate, to have been OVER-ESTIMATED at the date of the grant, a return of the amount of duty overpaid can be applied for. See 44 Vict. c. 12, s. 31; but variations of value, subsequent to the date of the grant, of property to which there is an actual market value, as in the case of stocks and shares, do not afford any ground for a return. See *Wishart and Others* v. *Lord Advocate* (Galletly's Executors), of which a summary is given at p. 39.

If either *the gross value or the net value* (as defined in note at p. 5) *of the estate* is found at any time after the grant to have been UNDER-ESTIMATED at the date of the grant, a further affidavit with an account must be delivered within six months after the discovery, duly

stamped for the amount which, with the duty, if any, previously paid, shall be sufficient to cover the duty chargeable according to the true value, and interest is *payable* upon such amount at five per cent. from the date of the grant or from such subsequent date as the Commissioners may, in the circumstances, think proper. See s. 32 of the 44 Vict. c. 12.

The regulations to be observed will be found in Chapter V.

Attention may now be directed to the fact that by the provisions of s. 37 of the 44 Vict. c. 12, power is given to the Commissioners of Inland Revenue "at any time and from time to time within three years after the grant of probate or letters of administration or recording of inventory, as they may think necessary, to require the person acting in the administration of the estate and effects of any deceased person, to furnish such explanations, and to produce such documentary or other evidence respecting the contents of, or particulars verified by, the affidavit or inventory as the case may seem to them to require."

The law it would seem is now settled that the amount of the probate duty is to be regulated by the value of all the assets which an executor or administrator may ultimately administer by virtue of the probate or letters of administration, that is to say, the assets which are locally situate, or are capable of being dealt with or disposed of by some act done within the jurisdiction of the Court of Probate, for it is in respect of such assets only that probate or letters of administration are granted. It follows that—

Bonds and debentures of foreign Governments which, being payable to bearer, pass from hand to hand

in this country by delivery only. See *Attorney-General* v. *Bouwens* (4 M. & W. 171).

Simple contract debts, specialty debts, and mortgage debts due from persons resident in the United Kingdom. See 25 & 26 Vict. c. 22, s. 39.

A share of a deceased partner in partnership property, wherever situate, of an English firm.

Shares in or claims against companies or societies, whose head office is in the United Kingdom. See *Fernandes' Case* (L. R. 5 Ch. App. 314).

Property *in transitu* to this country at the time of a testator's or intestate's death. See *Attorney-General* v. *Pratt* (L. R. 9 Ex. 140).

Property on the high seas which may be dealt with by bill of lading in the United Kingdom.

Ships registered at any port in the United Kingdom (see 27 & 28 Vict. c. 56, s. 4)

are liable to probate duty.

And on the other hand—

Debts due from foreigners.

French Rentes and American Stock, which are part of the national debt of France and America respectively, and transferable in the indebted country (see *Attorney-General* v. *Dimond*, 1 Cr. & Jer. 356; and *Attorney-General* v. *Hope*, 1 Cr. M. & Rosc. 530); or similar stocks of other countries

are not liable to probate duty.

It must be remembered that by the 23 Vict. c. 5, s. 1, Indian Government notes, on which interest is payable in London, and certain Indian Government promissory notes, are to be deemed *bona notabilia* in England.

If the deceased had property in Scotland or Ireland,

and it is intended to seal the English probate in the Courts there, it will be necessary before making the affidavit of value to refer to the 21 & 22 Vict. c. 56, ss. 12—16, and the 20 & 21 Vict. c. 79, ss. 94, 95. A single grant of probate, administration, or confirmation, will, upon compliance with the requisitions made by those Acts, suffice for every part of the United Kingdom, except in the case of an Englishman dying possessed of, in addition to his English assets, Scotch heritable securities or personal bonds conceived in favour of "heirs and assignees," excluding executors, which are not personal estate within the provisions of the 31 & 32 Vict. c. 101, s. 117, and must form the subject of an inventory to be recorded in Scotland.

A form of affidavit to be made by a trustee to exempt trust stock from probate duty (see 48 Geo. III. c. 149, s. 37) will be found in Chapter V.

The affidavits of value which are to be stamped in lieu of the probate or letters of administration, see 44 Vict. c. 12, s. 27; and the form of account now required to be delivered in England and Ireland (see 43 Vict. c. 14, s. 10), with the affidavit of value for a grant of probate or letters of administration, may here be conveniently set out, but it should be first noticed that the authority for including interest to the date of the grant is the case of *Partington* v. *Attorney-General* (L. R. 4 Eng. & Ir. H. L. App. 100). The Commissioners of Inland Revenue are to provide forms of affidavit stamped to denote the duties payable under 44 Vict. c. 12, see s. 29.

1.—ESTATES IN RESPECT OF WHICH PROBATE OR LETTERS OF ADMINISTRATION ARE GRANTED OR INVENTORIES EXHIBITED ON OR AFTER 1ST JUNE, 1881, AND OF WHICH THE GROSS VALUE EXCEEDS 300*l.*, AND ESTATES WHERE THE GROSS VALUE DOES NOT EXCEED 300*l.* OF PERSONS DYING BEFORE 1ST JUNE, 1881, IN RESPECT OF WHICH PROBATE OR LETTERS OF ADMINISTRATION ARE GRANTED OR INVENTORIES EXHIBITED ON OR AFTER 1ST JUNE, 1881.

NOTE.—The remarks, other than those printed in italics, are not part of the Form of Account in use.

(AFFIDAVIT FOR THE COMMISSIONERS OF INLAND REVENUE FOR ESTATES ABOVE £300.)

N.B.—*Where the deceased died domiciled abroad, only the first 3 paragraphs need be used.*

Where the deceased died domiciled in the United Kingdom, but it is not intended to take deduction of debts, only the first 5 paragraphs need be used.

In the High Court of Justice in England.

Probate, Divorce, and Admiralty Division.

(Probate.)

The (a) *Registry*

In the goods of *deceased.*

I or We (b)

(c) *and say as follows :—*

1. *I or We desire to obtain a grant of (d)*

of *late of* *deceased who died at*

on the *day of*

one thousand eight hundred and *domiciled in (e)*

that part of the United Kingdom called

and having a fixed place of abode at

within the district of

2. *The account No. 1, hereto annexed, is a true account of the particulars and present value of all the personal estate and effects of the deceased, for or in respect of which the grant is to be made, exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially. The gross value thereof altogether is* £

3. *The deceased had* (*f*) *real estate in this country.*

4. *The deceased had* (*g*) *personal estate and effects situate abroad, the short particulars whereof are set forth in the account No.* 2 *hereto annexed.*

5. *The deceased left widow lawful issue surviving.*

6. *The deceased had no personal or moveable estate and effects within the United Kingdom* (*h*) *other than and except the personal estate and effects, the particulars and value whereof are contained in the account No.* 1, *hereto annexed* (*i*). *The separate value of that part thereof which is in Scotland is* £ .

7. *The first part of the schedule annexed contains a true and particular list of the debts due and owing from the deceased at the time of death to persons resident within the United Kingdom with the names and addresses of the several persons to whom the same are respectively due, and the descriptions and amounts of such debts. The second part of the schedule contains a true account of the funeral expenses of the deceased.*

8. *The said debts are payable by law out of the personal estate and effects comprised in the account No.* 1, *hereto annexed, and are not nor are any of them* (*k*) *voluntary debts made payable on the death of the deceased or voluntary debts payable under some instrument delivered to the donee thereof within three months before the death of the deceased, or debts which are primarily payable out of any real estate belonging to the deceased* (*l*), *or debts in respect whereof a reimbursement is capable of being claimed from any real estate of the deceased* (*m*) *or from any other estate or person* (*n*) *whatsoever.*

9. *The aggregate amount of the said debts and funeral expenses is* £ , *which being deducted from the value of the personal estate and effects as specified in the account No.* 1 *hereto annexed, reduces such value for the purpose of the charge of duty hereon to the sum of* £ .

All which is true to the best of knowledge and belief.

Sworn or affirmed by the above-named (*o*)
at on the
day of 18
Before me,

Sworn or affirmed by the above-named (*o*)
at on the
day of 18
Before me,

Scale of Duties.

For estates above £100 and not above £500—

£1 for every full sum of £50 and for any fractional part of £50 over any multiple of £50.

Above £500 and not above £1000—

£1 5s. for every full sum of £50 and for any fractional part of £50 over any multiple of £50.

Above £1000—

£3 for every full sum of £100 and for any fractional part of £100 over any multiple of £100.

(*a*) *Insert here "Principal" or "District" as is required, and in the latter case add the name of the district.*

(*b*) *Insert here the name, address, and description of each person who joins in the Affidavit or Affirmation.*

(*c*) *Insert here "make oath" or "solemnly affirm," as the case may be.*

(*d*) *Insert here "Probate of the Will," or "Administration with the Will annexed of the personal estate and effects," or "Administration of the personal estate and effects" as the case may be.*

(*e*) *If deceased were domiciled abroad, insert here the name of the country, and strike out the rest of the paragraph.*

(*f*) *Insert here "also," or "no" according as deceased did or did not leave real estate.*

(*g*) *Insert here "also," or "no" according to the fact, and in the latter case strike out of the paragraph the words after "abroad."*

(*h*) *Where deduction of debts is taken the affidavit must extend to and include the whole personal and moveable estate throughout the United Kingdom, in the mode prescribed by* 21 *&* 22 *Vict. c.* 56, *s.* 15.

(*i*) *If the deceased had no moveable estate in Scotland, strike out this sentence.*

(*k*) *Money contracted to be paid on the death of the deceased in consideration of marriage is not a voluntary debt and may be deducted.*

(*l*) *A mortgage debt not created by the deceased himself but charged on real estate which was acquired by the deceased subject to the mortgage is primarily payable out of such real estate and must not be deducted.*

(*m*) *A mortgage debt created by the deceased himself on his real estate, but which is payable by his heir or devisee under*

"*Locke King's Act*," 17 & 18 *Vict. c.* 113, *is a debt in respect of which reimbursement may be claimed and must not be deducted.*

(*n*) *A debt for payment of which the deceased was surety only must not be deducted.*

(*o*) *Insert the name of each Deponent.*

ACCOUNT No. 1.

Personal Estate in respect of which the Grant is to be made.

	£ s. d.
Stocks or Funds of Great Britain transferable at the Bank or elsewhere in England, viz. :—	
Dividends thereon to date of Grant	
Foreign Stocks or Funds transferable in England, viz. :—	
Dividends thereon to date of Grant	
Proprietory Shares or Debentures of Public Companies, viz. :—	
Dividends or Interest thereon to date of Grant	

Where there is not sufficient space to insert all the particular details of the different items, a separate schedule should be annexed, and referred to as an exhibit.

Care should be taken not to account for property of this description when it is real estate—as, for example, "shares in the New River Company," and "shares in the Aire and Calder Canal."

It has been decided, in *The Attorney-General* v. *Jones* (1 McN. & Gor. 574), that the profits arising from the tolls of a lighthouse are real and not personal estate, and consequently not liable to probate duty.

	£ s. d.
Cash in the House and at the Bankers	

If the money bears interest, the interest which has accrued to the date of the grant must be added.

£ s. d.

Household Goods, Linen, Wearing Apparel, Books, Plate, Jewels, Carriages, Horses, &c., valued at

It is advisable to estimate the effects here referred to at their full value, and not, as is sometimes done, at a value for probate. The trouble and expense of increasing the stamp to cover the value they shall have afterwards proved to be (see 44 Vict. c. 12, s. 32), by sale or otherwise may thus be avoided.

£ s. d.

Leasehold Property, viz. :—

State particulars, including Annual Value, ground rent, if any, and length of unexpired term.

For years whether absolute or determinable on lives (see 55 Geo. III. c. 184, s. 37) ; but deduction from the value of such estates may be taken (see 31 & 32 Vict. c. 124, 31st July, 1868) of the amount of the mortgage debts for which they are the sole security. The value must be that at the date of the grant. See *Doe* v. *Evans* (10 Q. B. 476).

£ s. d.

Rents of Real or Leasehold Property due at death of Deceased .....

Rents of Leasehold Property due since *the death of Deceased to date of Grant* .....

This distinction between the rents of real property and of leasehold property is made in view of the 33 & 34 Vict. c. 35 (Apportionment Act, 1870).

£ s. d.

Policy of Insurance on Life .....

Bonus thereon .....

The amount to be included is the sum actually to be received by the executor or administrator from the

insurance office, or the assignee. See 30 & 31 Vict. c. 144 (Policy of Insurance Act, 1867).

£ s. d.

Money out on Mortgage, and other Securities.....
Interest thereon to date of Grant.....

Money belonging to a testator, which remains charged on his own real estate, is liable to probate duty. In *Swabey* v. *Swabey* (15 Sim. 502), *Catherine Goleborn* upon her father's death became seised of real estates as his heiress, and entitled under his marriage settlement to a sum of money which the trustees of the settlement had lent him on mortgage of the estates. The trustees had conveyed the estates to her, subject expressly to the equity of redemption, and did not release her father's covenant for repayment of the purchase-money. She afterwards granted an annuity to one *Evans*, and, as a security for it, conveyed the estate and assigned the money to a trustee for him. By her will she devised the estate, but did not dispose of her personal estate; and it was held by Sir *L. Shadwell*, V.-C. E., that the money was subject to legacy and probate duty.

£ s. d.

Book Debts .....

In *Moses* v. *Crafter* (4 Carr. & Pay, 524), Lord Tenterden, C.J., ruled that desperate and doubtful debts need not be included in calculating the amount of probate duty, and that an executor had a right to exercise his judgment fairly and *bonâ fide* whether a debt is doubtful or bad. But in *Attorney-General* v. *Brunning* (8 Ho. Ld. Cas. 243), it was held that uncertainty as to value is not a sufficient reason for omitting desperate and doubtful debts from the affidavit.

	£ s. d.
Bonds and Bills	
Notes	
Interest thereon to date of Grant	
Real Estate contracted, in lifetime of deceased, to be sold	

The leading authority in support of this requirement is the decision in the case of *Attorney-General* v. *Brunning* (8 Ho. Lds. Cas. 243), in which a testator, by a valid contract in his lifetime, agreed to sell a freehold estate, and received a deposit of part of the purchase-money, the remainder of which was paid to his executor after his death.

In the case of *Matson* v. *Swift* (8 Beav. 368), in which it had been previously decided that no probate duty was payable, the deed which was relied on as producing the effect of conversion was a voluntary deed of the testator, which remained subject to his directions, and which had in fact never been acted on. His equitable interest in land did not constitute personal estate, although he may so have dealt with the land that he could receive the benefit of it only in the shape of money by means of a conversion to be made under the authority of the Court, in the execution of trusts which he had created.

Attention is called to the fact that where the option of purchase under a lease of real estate is exercised by the lessee at any time after the lessor's death, the property is to be regarded as converted from the date of the lease, and the purchase-money must be dealt with as liable to probate duty under this head as part of the lessor's personal estate. See *Collingwood* v. *Row* (8 W. R. 484); and *Lord* v. *Colvin* (L. R. 3 Eq. 737).

£ s. d.

Personal Estate left by the Will under some authority enabling the Testator to dispose of the same as he or she might think fit .....

Under the provisions of the 23 & 24 Vict. c. 15, ss. 4 and 5, which apply to wills of persons dying after the 3rd April, 1860, before which date probate and inventory duty were not payable in respect of such property, as was decided in the case of *Platt* v. *Routh* (6 M. & W. 756).

£ s. d.

Good-Will, Stock-in-Trade, Farming Stock, Implements of Husbandry, valued at .....

Tenant right in Ireland should be included under this item.

The value at the date of grant of growing crops on land farmed by deceased, and moneys received from sale thereof before the dates of grant must not be omitted.

The note under the head of "Household Goods" as to value applies here also.

£ s. d.

Ships, and shares in Ships, registered at any Port in the United Kingdom, valued at .....

Share of any real or personal property belonging to the partnership firm of of which deceased was a member—as per balance-sheet ...

The value of the interest of a deceased partner is the amount which his representatives are entitled to recover from the surviving partner, and is to be ascertained by a balance-sheet. The locality of the partnership assets is of no importance, provided that the surviving partner is within the jurisdiction of the Court. Partnership real estate is to be dealt with in the same manner as

other partnership assets, for real estate bought or acquired by a partnership for partnership purposes (in the absence of some controlling agreement or direction to the contrary, as in the case of *Custance* v. *Bradshaw*, 4 Hare, 315) is, as between the partners, and as between the real and personal representatives of a partner deceased, personal property, and devolves and is distributable and applicable as personal estate and as legal assets. See *Forbes* v. *Steven* (L. R. 10 Eq. 178); *Waterer* v. *Waterer* (L. R. 15 Eq. 402); *Cooper* v. *Cooper* (26 W. R. 785).

	£	s.	d.
Reversionary Interest under the Will of *proved* *or under the Settlement made on the Marriage of*			

Reversionary property, whether absolute or contingent, is liable to probate duty; and if it is not specified and valued at its true and proper value in the inventory or account at the time when the original grant of representation is obtained, the value thereof as actually realised, with the profits and interest accruing thereon up to the date of making an additional affidavit or giving up an additional inventory, must subsequently be accounted for. See *Lord* v. *Colvin* (L. R. 3 Eq. 737). No "nominal" valuation is sufficient. See *Lord Advocate* v. *Pringle* (Sco. Law Rep. vol. 15, p. 624).

Other Personal Property not comprised under the foregoing heads, viz.:—

The interest of a deceased under a will or other instrument in real estate thereby directed to be sold is

for the purpose of probate duty to be considered as money, although the real estate still remains unsold. See *Attorney-General* v. *Lomas* (L. R. 9 Ex. 29).

The interest of a child who predeceases his father under his father's will is to be included as part of the child's estate, see 1 Vict. c. 26, s. 33, which prevents the lapsing of a gift by a father to a child who dies in the lifetime of the father leaving issue.

In *Perry's Executors* v. *The Queen* (L. R. 4 Ex. 27), the executors of the son's will claimed a return of the duty paid under these circumstances, and the claim was rejected.

But property bequeathed to the executors or personal representatives of a deceased person, to be applied as part of his personal estate, is not to be included as part of his personal estate. See *Long* v. *Watkinson* (17 Beav. 474).

Estates *pur autre vie*, applicable by law in the same manner as personal estate, appear not to be chargeable with probate duty, although liable to legacy duty. See *Chatfield* v. *Berchtoldt* (L. R. 7 Ch. App. 192).

ACCOUNT No. 2.

To be signed by the persons making oath or affirmation.

Personal Estate locally situate abroad, and in respect of which no Grant is required—such, for instance, as foreign Stocks or funds which are not transferable in England.

For example, *see* p. 10.

To be signed as above.

As to heritable bonds, *see* p. 11.

SCHEDULE.

PART 1.—*Containing an account of the debts due, and owing from the deceased.*

Name and Address of Creditor.	*Description of Debt.* (*This should include the date, and short particulars of any Mortgage, Bond, or other security for the Debt.*)	*Amount.*		
		£	s.	d.

It will be convenient to print here s. 28 of the 44 Vict. c. 12, which authorises the deduction of debts :—

"On and after the first day of June one thousand eight hundred and eighty-one, in the case of a person dying domiciled in any part of the United Kingdom, it shall be lawful for the person applying for the probate or letters of administration in England or Ireland, or exhibiting the inventory in Scotland, to state in his affidavit the fact of such domicile, and to deliver therewith or annex thereto a schedule of the debts due from the deceased to persons resident in the United Kingdom, and the funeral expenses, and in that case, for the purpose of the charge of duty on the affidavit or inventory, the aggregate amount of the debts and funeral expenses appearing in the schedule shall be deducted from the value of the estate and effects as specified in the account delivered with or annexed to the affidavit, or whereof the inventory shall be exhibited.

"Debts to be deducted under the power hereby given shall be debts due and owing from the deceased, and payable by law out of any part of the estate and

effects comprised in the affidavit or inventory, and are not to include voluntary debts expressed to be payable on the death of the deceased, or payable under any instrument which shall not have been *bonâ fide* delivered to the donee thereof three months before the death of the deceased, or debts in respect whereof any real estate may be primarily liable or a reimbursement may be capable of being claimed from any real estate of the deceased, or from any other estate or person."

Attention is directed to the marginal notes (k), (l), (m), and (n), in the affidavit printed at p. 14.

PART 2.—*Containing an account of the funeral expenses of the deceased.*

£ *s.* *d.*

To be signed by the persons making oath or affirmation

This deduction is authorised by the last paragraph of s. 28 of the 44 Vict. c. 12 :—

"Funeral expenses to be deducted under the power hereby given, shall include only such expenses as are allowable as reasonable funeral expenses according to law."

2—ESTATES OF PERSONS DYING ON AND AFTER 1ST JUNE, 1881, WHERE THE GROSS VALUE OF PERSONAL ESTATE AND EFFECTS IN THE UNITED KINGDOM OR ABROAD DOES NOT EXCEED 300*l.*

To these cases the affidavit of value and scale of duties already referred to are not applicable: a separate affidavit of value and form of account are provided. The form of account is similar to the Account No. 1 in the form of account printed at p. 15. The following is a copy of the form of affidavit :—

For property not exceeding in the whole the value of £300.

(AFFIDAVIT FOR THE COMMISSIONERS OF INLAND REVENUE.)

In the High Court of Justice in England.

Probate, Divorce, and Admiralty Division.

(Probate.)

The (a) *Registry*
In the goods of *deceased.*
I or We (b)
(c) *and say as follows :—*

1. *I or We desire to obtain a grant of (d)*
of *late of* *deceased who died at*
on the *day of*
one thousand eight hundred and *domiciled in (e)*
that part of the United Kingdom called
and having a fixed place of abode at
within the district of .

2. *The whole personal estate and effects of the deceased whether situate in the United Kingdom or abroad inclusive of all the personal estate and effects over which the deceased had and exercised a general power of appointment by Will and without any deduction for debts or funeral expenses do not exceed the value of £300.*

3. *The account hereto annexed is a true account of the particulars and present value of all the personal estate and effects of the deceased for or in respect of which the grant is to be made (f) exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially. The gross value thereof altogether is £ . (g). The separate value of that part thereof which is in Scotland is £ .*

Sworn or Affirmed by the above-named (h)
at *on the*
day of 18
Before me,

Sworn or Affirmed by the above-named (h)
at *on the*
day of 18
Before me,

(*a*) *Insert here "principal" or "district," and in the latter case add the name of the district.*

(*b*) *Insert here the name, address, and description of each person who joins in the Affidavit or Affirmation.*

(*c*) *Insert here "make oath" or "solemnly affirm," as the case may be.*

(*d*) *Insert here "Probate of the Will," or "Administration with the Will annexed of the personal estate and effects," or "Administration of the personal estate and effects," as the case may be.*

(*e*) *If deceased were domiciled abroad, insert here the name of the country, and strike out the rest of the paragraph.*

(*f*) *The Affidavit should extend to and include the whole personal and moveable estate throughout the United Kingdom, in the mode prescribed by* 21 & 22 *Vict. c.* 56, *s.* 15.

(*g*) *If the deceased had no moveable estate in Scotland, strike out this sentence.*

(*h*) *Insert the name of each Deponent.*

Grants in these cases can be obtained for an uniform fee of 15*s.*, to cover court fees, and expenses in the following manner: (1) In England and Ireland through the proper officers of the Court of Probate or through the officers of Inland Revenue appointed by the Commissioners of Inland Revenue, viz.: The collectors and supervisors of Excise. See 44 Vict. c. 12, s. 33. (2) In Scotland through the Commissary Clerks and Sheriff Clerks. See s. 34, and Chap. V. If the estate is under 100*l.* no stamp duty is payable, and if the deceased died after the 24th March, 1880, the estate is exempt from legacy duty, see 43 Vict. c. 14, s. 13. If the estate exceeds 100*l.* and does not exceed 300*l.*, a stamp duty of 30*s.* in addition to the before-mentioned fee of 15*s.* is payable, and is in full satisfaction of probate or inventory duty, see 44 Vict. c. 12, ss. 33 and 34), and of legacy or succession duty in respect of the estate or effects to which such affidavit or inventory relates. See s. 36.

If the whole personal estate or effects of a person dying on or after 1st June, 1881, is stated in the affidavit of value or inventory not to exceed 300*l.*, and it is afterwards discovered that it exceeds 300*l.*, the full duty imposed by 44 Vict. c. 12, s. 27, must be paid, and no allowance can be made for the fixed duty of 30*s.*, and the legacy or succession duty, if any be chargeable, must be paid. See s. 35.

Persons applying to officers of Inland Revenue in England and Ireland for grants of representation will do well to note that :—

(1.) In the case of a grant of *probate* there will be required to be supplied :

The date of the will and codicils ;

The residence and description of the testator as in such will and codicils ;

The date and place of his death ;

The names in full and addresses of the executors ;

An extract from the will, setting out the appointment of executors, and, if the appointment is varied by the codicil, an extract from the codicil ;

And the original will and a certificate of death ;

And there must be evidence on the will that it is duly executed, and no alterations can be admitted unless properly attested. If the will is defective in any of these particulars, the matter can only be dealt with by the Principal Registry of the Court of Probate, or by the Registry for the district in which the testator had a fixed place of abode.

If an executor should decline to join in the probate, it must be stated whether he renounces or reserves power to prove hereafter.

N.B. The will of a married woman must be referred to the Principal Registry of the Court of Probate, or to the Registry of the district in which she had a fixed place of abode.

(2.) In the case of a grant of *letters of administration with the will annexed*—

A special form of notice, which can be obtained of the Inland Revenue officer, must be filled up.

(3.) In the case of a grant of *letters of administration,* there will be required to be supplied—

A certificate of the death:

A statement as to the relationship of the person applying for the grant;

and it is to be observed that claims to grants of letters of administration are admissible in the following order:

1. Husband or widow.
2. Child.
3. Grandchild.
4. Father.
5. Mother.
6. Brother or sister, or grandfather or grandmother.
7. Uncle, aunt, nephew, or niece.
8. Cousin-german.

If the children, or brothers or sisters of the intestate were next of kin at the time of his death and have

since died, the child of these persons may take a grant, but in such cases the dates of the deaths of the next of kin and of the parent of the person applying for a grant must be stated. In all cases the applicant must show that no person survived the intestate who had a prior claim to a grant. Every administrator, or administrator with the will annexed, must enter into a bond with two sureties, either male or female (if unmarried), for the due administration of the estate. The penalty to be inserted in the bond is twice the amount under which the estate is sworn. The names and addresses, and quality or description of the two persons joining the administrator in the bond as sureties, should be set out. The proposed sureties must attend personally before the Inland Revenue officer.

MANAGEMENT AND COLLECTION OF PROBATE AND INVENTORY DUTY.

The provisions in force before the 1st June, 1881, as to duties on probates or letters of administration are by s. 26 of the 44 Vict. c. 12, deemed to be applicable "so far as the same are consistent with the provisions of this Act" to the duties on affidavits.

The 44 Vict. c. 12 does not affect either the duties on probates and letters of administration granted, and inventories exhibited before the 1st June, 1881, or the procedure for increasing or obtaining a return of such duties.

Increase or return of probate duty on probates and administrations granted and inventories exhibited between 1st April, 1880, and 1st June, 1881, is to be made with reference to the rates in the schedule to the 43 Vict. c. 14.

Increase or return of probate duty on probates and

administrations granted and inventories exhibited before the 1st April, 1880, is to be made with reference to the rates in the schedule to the 55 Geo. III. c. 184.

England.

The principal regulations for the management and collection of probate duty in England are contained in the 55 Geo. III. c. 184, ss. 8 and 37—53, and the schedule, and in the 44 Vict. c. 12, ss. 26 et seq. The schedule to the 55 Geo. III. c. 184, is applicable to probates and letters of administration issued before the 1st April, 1880, but not to letters of administration *de bonis non* granted after the 1st April, 1880, which now fall to be stamped according to the rates imposed by the 44 Vict. c. 12, when a denoting stamp is not impressed.

The 8th section of the 55 Geo. III. c. 184 enacts that all powers, provisions, regulations, and penalties contained in former Acts relating to these or the like duties, shall extend to this Act. It will not, therefore, be out of place to notice that by the 9 & 10 Will. III. c. 25, s. 59, no instrument unstamped or insufficiently stamped can be given in evidence : a prohibition which has been continued in all the subsequent Acts.

The 37th section imposes a penalty of 100*l.* and 10*l.* per cent. on the duty upon all persons administering the estate of deceased persons without proving the will or taking out letters of administration within a given time. The penalty appears to be entirely superseded by the penalty imposed by 44 Vict. c. 12, s. 40, although the given time remains the same : see p. 3.

The 40th section provides for the return of duty in the case of too high a duty having been originally paid before 1st June, 1881. For return of duty overpaid on and after that date, see p. 8.

The official regulations to be complied with and the form of the affidavit to be made where such duty is to be returned, will be found in Chapter V.

The 41st section provides for the payment of additional duty in cases where too little duty has been paid in the first instance before 1st June, 1881. The additional duty will be payable according to the scale in force at the time of the grant. As to who may make the affidavit under special circumstances, see terms of Act and case of *Re Goods of Urruela*, L. R. 1 Prob. Div. 598. As to cases where too little duty has been paid on or after 1st June, 1881, see p. 8.

The official regulations to be complied with, and the form of the affidavit to be made for the purpose, will be found in Chapter V.

Where too little duty has been paid originally, the 42nd section directs the administrator to give a proper security to the Ecclesiastical Court, before the Commissioners allow the letters of administration to be duly stamped. See also 20 & 21 Vict. c. 77, ss. 81 and 82, which empower the Court to reduce the security if it thinks fit. This power was exercised in *Re H. S. L. Weir*, L. J. R. (N. S.), vol. 28, p. 111.

The 43rd section imposes a penalty of 100*l.*, and 10*l.* per cent. on the deficient duty, on all executors or administrators who do not, within a given time of discovering that too little duty has been paid at first, pay the full duty.

The provisions contained in the 40th, 41st, 42nd, and 43rd sections of this Act apply to the probates, letters of administration and inventories mentioned in the 21 & 22 Vict. c. 56. See the 16th section of that Act referred to at p. 10.

The 44th section enacts that the Ecclesiastical Courts

are not to revoke or accept the surrender of any probate or letters of administration, on the ground only of too high or too low a duty having been paid thereon.

The 45th and 46th sections give the Commissioners power in certain cases to give credit for the duty.

The 47th section provides that probates and letters of administration, so stamped on credit, are to be deposited with the Commissioners till the duty is duly paid.

The 48th section makes the duty for which credit shall be so given a Crown debt.

The 49th section provides for the case when it is necessary to take out letters of administration *de bonis non*, before the duty for which credit has been given shall have been paid.

The 50th section contains directions concerning affidavits by executors residing out of England relating to trust property. The provisions referred to in this section are contained in ss. 35, 36 and 37 of the 48 Geo. III. c. 149.

The 51st section allows a return of duty to be made in respect of debts if claimed within three years; it has, however, been superseded by the 23rd section of the 5 & 6 Vict. c. 79, which is not applicable to cases in which the duty was paid after 1st June, 1881, see 44 Vict. c. 12, s. 31, and p. 8, unless the deceased was domiciled out of the United Kingdom, and then see p. 39.

The regulations to be observed, and the form of the affidavit for the purpose, will be found in Chapter V.

By the 52nd section all affidavits relating to stamp duties, in all cases not expressly otherwise provided for, are to be made before the Commissioners, or other persons named.

Quakers may make an affirmation instead of an oath, 7 & 8 Will. III. c. 34; 9 Geo. IV. c. 32; and

3 & 4 Will. IV. c. 49; and also persons who have been Quakers or Moravians, 1 & 2 Vict. c. 77; and any person alleging conscientious scruples may make an affirmation, 17 & 18 Vict. c. 125, s. 20.

Affidavits may be made out of England before British Consuls, who are empowered to do any notarial act the same as a notary public, 6 Geo. IV. c. 87, s. 20. Ambassadors and other British Ministers abroad may also administer oaths and do notarial acts, 18 & 19 Vict. c. 42.

The 53rd section subjects persons making false affidavits to the punishment of perjury.

The 16th section of the 39 & 40 Geo. III. c. 72, empowers the Commissioners to cancel useless probates and letters of administration, and allow the stamps.

Where full duty has been paid upon the first grant the Commissioners are, by section 3 of the 41 Geo. III. c. 86 (and by the 5 & 6 Vict. c. 82, s. 36, Ireland), required to stamp with a free stamp, any second or subsequent grant, and it is presumed, that a certificate will be given without further payment on second or subsequent grants in connection with estates to which the provisions of 44 Vict. c. 12, are applicable.

The official regulations require that all applications for the free stamp for any second or subsequent grant of probate or administration must be made in writing, setting forth particularly the nature and value of the property, and the circumstances which render the further grant necessary. Each application should be accompanied with the original grant of probate or administration, and it must be satisfactorily shown that such grant, or, it is presumed, affidavit under 44 Vict. c. 12, is duly stamped for the full value of the estate and effects of the deceased. The personal attendance at the

Legacy Duty Office of the applicant or his agent is necessary, and the parchment piece, duly filled up, on which the free stamp is to be impressed, or certificate written, must be brought to be marked.

Scotland.

The principal regulations for the management and collection of inventory duty in Scotland, which is the equivalent of probate duty in England and Ireland, are contained in—

44 Geo. III. c. 98, s. 23.
48 Geo. III. c. 149, s. 38.
16 & 17 Vict. c. 59, s. 8.
21 & 22 Vict. c. 56, s. 9.
23 & 24 Vict. c. 80, ss. 1 to 9.
43 Vict. c. 14, ss. 9 & 10; and
44 Vict. c. 12, ss. 26, 27, 28, 34—37.

The ceremony in Scotland, corresponding to probate in England and Ireland, is confirmation.

The title to regulate the administration of the moveable estate, or executory, upon the death of the owner, falls under the jurisdiction of the Commissary Court. In this Court any one claiming the office of executor is examined, and, on proof of his right, confirmed: whence the whole proceeding is called confirmation.

The title of the executor nominate (*i.e.*, appointed by the will) is at once confirmed; this corresponds to the grant of probate in England. The title of any other claimant is preceded by a judgment, adjudging the title to be in that person, called a decree-dative; this corresponds to the English grant of letters of administration. A confirmation of the first description is called confirmation of a testament-testamentary; and of the latter,

confirmation of a testament-dative; and the executors executors nominate and executors-dative.

By the 44 Geo. III. c. 98, s. 23, all executors are bound to exhibit, upon oath, a full inventory, on penalty of double the value of the stamp duty. By the 48 Geo. III. c. 149, s. 38, the duty is imposed on the inventory, and the executor is bound to give up a full inventory, under a penalty of 20*l.* and double duty. And now by the 44 Vict. c. 12, s. 40, a penalty of double the duty is imposed upon any person neglecting to exhibit an inventory within the prescribed period. By the 40th section of the same Act, it was necessary that any additional inventory should specify the amount of the effects in former inventories, and the stamp duty was then to be paid according to the total of both, the duty on the former being repaid; this was altered by the 16 & 17 Vict. c. 59, s. 8, whereby the additional inventories were made chargeable only with the additional duty. The practice as to a return of inventory duty on the ground of mistake will be found in the printed regulations, at Chapter V. The 5 & 6 Vict. c. 79, s. 23, applies to inventory duty.

If it is intended that a confirmation shall be valid out of Scotland, it is allowable, by the 21 & 22 Vict. c. 56, s. 9, after the 12th November, 1858, to include in the inventory personal estate in any part of the United Kingdom, provided that the deceased died domiciled in Scotland. If this is done the value of such personal estate situate in England or Ireland respectively is to be separately stated in the inventory; and the inventory impressed with a stamp corresponding to the entire value of the estate and effects included therein, wheresoever situate within the United Kingdom. If, however, the confirmation is intended to be produced in the

Probate Courts of England or Ireland, so that it may, under the 12th or 13th sections of the last-mentioned Act, have the effect of probate or administration, then, in pursuance of the 15th section, the inventory must include all the personal property in the United Kingdom and the value thereof; and the duty will be chargeable upon the whole of such personal property and the value thereof.

By the 14th section of the same Act probates and letters of administration granted by the Courts of Probate in England and Ireland respectively, when produced in the Commissary Court at Edinburgh and certified by the Commissary Clerk, shall, if duly stamped, be of the like force and effect and have the same operation in Scotland as if a confirmation had been granted by the said Court. But a note or memorandum of the domicil of the deceased, signed by the proper officer, must be written thereon. It was decided, in *The Goods of Muir* (1 Swa. & Tris. 294), by Sir C. Cresswell, that this note or memorandum could only be made at the time when the probate issues and not afterwards. But in *Re Allison* (3 Swa. & Tris. 574), a supplemental affidavit was filed and a note of the domicil added to the English probate, in order that the Commissary Court in Scotland might do what was necessary to give it effect in that country.

By the 23 & 24 Vict. c. 80, s. 1, money secured on heritable property in Scotland, and money secured by Scottish bonds and other instruments, are made liable to inventory duty. By section 2 the duty and interest thereon are made due to the Crown from the person receiving or intromitting with such money or the interest due thereon.

By the 38 & 39 Vict. c. 41, and 39 & 40 Vict. c. 24

as amended by 39 & 40 Vict. c. 70, relief is afforded to estates of small value. This provision is extended by 44 Vict. c. 12, s. 34. For forms and regulations, see Chapter V.

By the 39 & 40 Vict. c. 70, s. 42, an additional inventory may be recorded in Scotland for estate situate in England or Ireland of a person who dies domiciled in Scotland, notwithstanding that it shall not contain any estate of the deceased situate in Scotland, and such additional confirmation, when sealed, shall thereafter have the same force and effect as if the probate or letters of administration had been granted by the Court of Probate where it is sealed.

Testamentary dispositions in Scotland were formerly subject to a stamp duty; they were, by the 23 & 24 Vict. c. 15, relieved from that tax, but may be now subject to the account duty imposed by 44 Vict. c. 12, s. 38. See pp. 44—48.

Ireland.

The principal regulations for the management and collection of probate duty in Ireland are contained in—

the 56 Geo. III. c. 56, ss. 115—131;
the 5 & 6 Vict. c. 82, ss. 35, 36;
the 43 Vict. c. 14, ss. 9—10; and
the 44 Vict. c. 12, ss. 26—40.

The duties imposed by the 5 & 6 Vict. c. 82, are those in the Schedule to the 55 Geo. III. c. 184, and were continued by—

the 11 & 12 Vict. c. 9;
the 14 & 15 Vict. c. 18;
the 15 & 16 Vict. c. 21;

and were made perpetual by—

the 16 & 17 Vict. c. 59, s. 20;

and they are not affected by the statute transferring the testamentary jurisdiction of Ecclesiastical Courts in Ireland to the Court of Probate (20 & 21 Vict. c. 79, s. 99).

It is unnecessary to refer to these Acts at length or to quote them in the Appendix, inasmuch as in cases of original grants of probate and letters of administration after 1st June, 1881, the provisions of the 44 Vict. c. 12, fully dealt with at the commencement of the chapter, are applicable, and although these Acts are not repealed the provisions of the majority of them are the same as in the English Acts on the same subject, which have been previously noticed.

In fact, in the 56 Geo. III. c. 56, the 117th is similar to the 38th section of the 55 Geo. III. c. 184.

The 119th section, which provides for a return of duty when an over-estimate or a mistake in value has been made, is similar to the 40th section of the 55 Geo. III. c. 184; and the provisions in this and the three following sections of this Act apply to the probates, letters of administration, and inventories mentioned in the 21 & 22 Vict. c. 56. See the 16th section of that Act.

The 120th section, which provides for the payment of additional duty, is similar to the provision in the 41st section of the 55 Geo. III. c. 184. See *Smith* v. *Creagh* (Baltz. 384).

The 121st, 122nd, 123rd, 124th, 125th, 126th, and 127th sections are precisely the same as the 42nd, 43rd, 45th, 46th, 47th, 48th, and 49th sections of the 55 Geo. III. c. 184.

The 129th section, which provides for a return of

duty for debts, is the same as the 51st section of the 55 Geo. III. c. 184, and 5 & 6 Vict. c. 79, s. 23.

The 130th and 131st sections empower executors and administrators to transfer or recover property held by the deceased in trust, upon affidavit or affirmation being made of the fact. See the 48 Geo. III. c. 149, ss. 36, 37.

By the 20 & 21 Vict. c. 79, s. 95, probates granted in Ireland after the 11th of January, 1858, are, upon being resealed in England, to have the same effect as if they had been originally granted in England; but by the 29th section of the 21 & 22 Vict. c. 95, letters of administration granted in Ireland are not to be resealed, under this section, until a certificate has been filed under the hand of a Registrar of the Court of Probate in Ireland that bond has been given to the Judge of the Court of Probate in Ireland, in a sum sufficient in amount to cover the property in England as well as in Ireland in respect of which such administration is required to be resealed. And by the 94th section of 20 & 21 Vict. c. 79, probates or letters of administration granted in England are, upon being resealed in Ireland, to have the same effect as if they had been originally granted in Ireland.

The provisions of the 23 & 24 Vict. c. 15, of which the effect is given at p. 19; of the 43 Vict. c. 14, see p. 2; and of the 44 Vict. c. 14, see p. 2, are applicable to Ireland.

The form of account for donations *mortis causâ*, &c., under 44 Vict. c. 12, s. 38, will be found at p. 46.

Return of Probate and Inventory Duty in cases where Grants were issued before 1*st June,* 1881, *or after that date in cases of persons dying domiciled out of the United Kingdom.*

The case of probate duty and inventory duty overpaid by mistake will be found sufficiently dealt with in the Regulations, printed at Chapter V.

The case of probate duty and inventory duty repayable on the ground of debts (see 5 & 6 Vict. c. 79, s. 23), is also met by printed Regulations, at Chapter V., but some further remarks are necessary.

The terms of the section exclude funeral and testamentary expenses from the debts in respect of which a return can be applied for, and the remarks at p. 586 are applicable.

The debts must be "due and owing by the deceased, and payable by law out of his personal or moveable estate," and must be so paid to entitle the executors to a return. But calls on bank shares paid by executors, notwithstanding that the shares had been transferred into their names, were held to be such debts. See *Wishart's Executors* v. *Lord Advocate* (Galletly's Executors) (Sco. L. R. vol. xviii. p. 62), of which the following is a summary:

A. died in 1878, leaving a trust disposition and settlement in favour of certain persons, of whom the pursuers are the acceptors and survivors as trustees. The pursuers gave up an inventory of the personal estate, which was duly recorded on 6th March, 1878, the amount given up being 29,444*l.*, and the inventory duty, which was duly paid, being 400*l.* The said sum of 29,444*l.* included 2400*l.* consolidated stock of the City of Glasgow Bank, as of the value of 5738*l.* at the date

of the oath to the inventory. On the 8th March, 1878, the executor requested that the stock might be entered in the names of the executors, and new certificates in their names were prepared, and they were entered as holders of the stock in the bank's register of members. The bank suspended payment in October, 1878. The pursuers had not then sold the stock, and the liquidators placed their names on the first list of contributors as partners in their own right and interest; but they were afterwards ordained by the Court to be entered as liable as executors of A., to make the executory estate forthcoming in a due course of administration. The executors accordingly paid 19,650*l.* on account of calls, and it was admitted that the whole estate when realised would be insufficient to meet the liabilities. The executors demanded repayment of the whole 400*l.* paid for inventory duty. The Crown resisted the demand *in toto*, contending that the debt was not the debt of A., but a debt of his executory estate. The Court decided against the Crown, being of opinion that the calls paid were debts due and owing from the deceased, although they were not enforced, and did not require to be enforced, till after his death. But the Court limited the repayment of duty to the amount which had actually been realised and paid away in calls, and held that there was no ground for a return of duty, because the Glasgow Bank stock had not been and never could be realised subsequent to the liquidation. The value of it had been correctly and properly inserted in the inventory, and the stock could at the date of the inventory have been sold for the value then put upon it; and the subsequent events by which it became worthless do not entitle the executors to a return of inventory duty.

It will be observed that the stock had not been given over to the liquidators at a value arranged between them, otherwise it might have been regarded as a payment *pro tanto* of the debt upon the calls.

The direction of a testator upon the subject does not affect the question (see *Percival's Executors* v. *The Queen*, 3 Hurlst. & Colt. 217), where a testator directed a sale of his real and personal property, and instructed his executors to pay out of the proceeds, *inter alia*, his debts and legacies. The executors, however, did not sell the real estate, but paid the debts solely out of the personal estate, and it was held that they were entitled to a return of the full amount of the duty representing the debts paid, and not to an apportionment.

Where two probates have been granted by two Ecclesiastical Courts of the same will, if a return is demanded on account of debts, the debts must be apportioned according to the amount of the property in the respective jurisdictions. The case of *The Queen* v. *The Commissioners of Stamps and Taxes* (9 Q. B. 637), was a *mandamus* against the Commissioners on behalf of the executors of the late Lord Wallace, who had left personal property in each of the provinces of Canterbury and York. Two probates had been taken out, and separate duty paid on each probate. The executors afterwards paid debts indiscriminately out of the whole personalty: and on their demanding a return of duty under the 23rd section of the 5 & 6 Vict. c. 79, it was held that they were not entitled to add together the amounts in respect of which two probate duties were paid, deduct from the gross sum the amount of the debts, and then estimate the duty payable on the remainder, and demand back the difference between

such duty and the aggregate of the sums paid on the two probates: and the Judges considered that the Commissioners had adopted a fair and reasonable course in calculating what return was to be made by apportioning the sum paid for debts in the ratio of the estates in each province, and then deducting the respective portions of the debts from the values of the respective estates.

But according to a subsequent decision in the same Court (*The Queen* v. *The Commissioners of Stamps and Taxes*, 18 L. J. Q. B. 201), which was a *mandamus* on behalf of the executors of Thomas Ostell, deceased, it was decided, that where a testator or intestate dies possessed of personal property both in England and India, and indebted to English creditors in respect of debts contracted in England, the amount of assets in India cannot be taken into consideration in estimating the amount of duty to be returned to the executor or administrator under this section. Lord Denman, C.J., in the course of his judgment, said: "Numerous cases have established the independency of property situate abroad with respect to the Revenue laws of this country. The possessions of the East India Company are considered as foreign states. We do not know that any duty is there payable on probate, or that such duty is not payable: we should be doing indirectly what the law has carefully abstained from doing directly, if we made the foreign property contribute to the expense of probate here." Their lordships intimated that such points ought, correctly, to be settled by the Court of Exchequer.

In the case, *Re Taylor's Estate* (8 Ex. 384), the Court held that the executors were not entitled to a return of probate duty, in respect of mortgage debts,

which they were not justified in paying with the personal estate of their testator.

The 24 & 25 Vict. c. 92, s. 3, prevents a return of probate or inventory duty in respect of voluntary debts.

Provision is not an obligation or debt, and does not entitle the executors to a return of stamp duty. (See *Moir's Trustees* v. *Lord Advocate,* 1 Sco. Sess. Ca. 4th Ser. 345; and *Marshall's Executors* v. *Lord Advocate,* 1 Sco. Sess. Ca. 4th Ser. 847; see also *Jervis* v. *Wolferstan,* L. R. 18 Eq. 18); but a covenant to secure a specified sum of money to the covenantor's children creates a debt. See *Lord Advocate* v. *Hagart* (10 Sco. Sess. Ca. 3rd Ser. 62).

CHAPTER II.

THE ACCOUNT DUTY.

THIS duty was imposed for the first time by the 44 Vict. c. 12, s. 39, and is chargeable at the like rates as are by that Act charged on affidavits and inventories, viz.:

	DUTY.
Where the estate and effects for or in respect of which an account is delivered "shall be above the value of 100*l.*, and not above the value of 500*l.*	At the rate of one pound for every full sum of 50*l.*, and for any fractional part of 50*l.* over any multiple of 50*l.*;
Where such estate and effects shall be above the value of 500*l.*, and not above the value of 1000*l.*	At the rate of one pound five shillings for every

	full sum of 50*l.*, and for any fractional part of 50*l.* over any multiple of 50*l.*;
Where such estate and effects shall be above the value of 1000*l.* . .	At the rate of three pounds for every full sum of 100*l.*, and for any fractional part of 100*l.* over any multiple of 100*l.*"

NOTE.—"Where an account delivered duly stamped comprises property passing under a voluntary settlement, and, upon the production of the settlement, it shall appear that the stamp duty of five shillings per centum has been paid thereon according to the amount or value of the property so passing, or any part thereof, the amount of such stamp duty shall be returned to the person delivering the account."

The account to be delivered under this section contains full information as to the property chargeable with this stamp duty. It is to be delivered by any person who as beneficiary trustee, or otherwise, acquires possession or assumes the management of any personal or moveable of the description to be included in such account. See 44 Vict. c. 12, s. 39.

The following is a copy of the account :—

AN ACCOUNT of the Personal or Moveable Estate chargeable with Stamp duty under the Customs and Inland Revenue Act, 1881, [44 *Vict. c.* 12, *s.* 38,] *upon the death of*
of *who died on* 18—.
Reg. 18 *fol.*

	Particulars of Disposition.	Description of Property.	Value.		
Stamp. (a) *Property taken as a* donatio mortis causâ *made by any person dying on or after the* 1st *day of June,* 1881, *or taken under a voluntary disposition, made by any person, so dying, purporting to operate as an immediate gift* inter vivos *whether by way of transfer, delivery, declaration of trust or otherwise, which shall not have been* bonâ fide *made three months before the death of the deceased.*					
Stamp. (b) *Property which a person dying on or after* 1st *June,* 1881, *having been absolutely entitled thereto, has voluntarily caused or may voluntarily cause to be transferred to or vested in himself and any other person jointly whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to such other person.*					
Stamp. (c) *Property passing under any past or future voluntary settlement made by any person dying on or after* 1st *June,* 1881, *by deed or any other instrument not taking effect as a will, whereby an interest in such property for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in such property.*					

If space is insufficient a Schedule may be attached.

* [* *Insert here Names, Addresses and descriptions of the accounting persons*] *make oath and say that this is a full and true account of the personal or moveable property of which have acquired possession* [*or assumed the management*] *as* † [† *Here state whether as* beneficiary, trustee, *or otherwise*] *under the disposition above stated to the best of knowledge and belief.*

Sworn at
on the *day of*
18 .
Before me

NOTICE.—Any person who as beneficiary, trustee, or otherwise, acquires possession or assumes the management of any personal or moveable property and who shall neglect to deliver an account upon retaining the same for his own use, or distributing, or disposing thereof, or in any case within six months after the death of the deceased, is liable to pay double the amount of the duty, which shall be a debt due from him to the Crown.—See sections 39 and 40 of the above-mentioned Act.

This account duty does not satisfy the legacy duty, except at the rate of one per cent., with which the property included in the account may be chargeable under the provisions of the 8 & 9 Vict. c. 76, s. 4; or the succession duty, except at the rate of one per cent. with which it may be chargeable under the provisions of the 16 & 17 Vict. c. 51, more particularly ss. 2, 3, 7, and 8. See 44 Vict. c. 12, s. 41.

But a return of the stamp duty of 5*s.* per cent. paid on the deed of voluntary settlement of property included in the account, is to be made upon production of the settlement. See 44 Vict. c. 12, s. 38:—

"Where an account delivered duly stamped comprises property passing under a voluntary settlement,

and, upon the production of the settlement, it shall appear that the stamp duty of five shillings per centum has been paid thereon according to the amount or value of the property so passing, or any part thereof, the amount of such stamp duty shall be returned to the person delivering the account."

CHAPTER III.

THE LEGACY DUTY.

THE first Act of Parliament imposing a duty or tax on legacies was passed in 1780 (20 Geo. III. c. 28); and this duty was augmented by two other Acts; one the 23 Geo. III. c. 58, and the other the 29 Geo. III. c. 51.

These Acts, however, only imposed a duty upon "every *receipt* or other discharge for any legacy, &c.;" and in cases where a receipt could not be given, it was held that no duty at all was payable (*Green* v. *Croft*, 2 H. Bl. 30). Moreover, as it was in no case compulsory either for an executor or administrator to take, or for a legatee or next of kin to require, a receipt, and in many cases impossible, as where a legacy was bequeathed to an executor, who could not give a receipt to himself, or to a minor, who could not give a valid receipt at all, it is obvious that payment of the duty might be very easily and was very frequently evaded.

This "great error in the Legacy Acts, that legacies themselves were not chargeable, but only the receipts for them" (as Heath, J., observes, in *Green* v. *Croft*), was soon taken into consideration by Mr. Pitt, then Chancellor of the Exchequer. He shortly afterwards proposed to amend the Legacy Duty Acts, and the House of Commons resolved—

"That a duty be charged upon every legacy and

upon every share or residue of the personal estate of any person dying and leaving such estate of the clear value of 100*l.* or upwards, which shall pass either by devise or by force of the Statute of Distributions, or the custom of any province or place."

This resolution was carried out by the Act of the 36 Geo. III. c. 52, which made the duty payable not upon the receipt, but upon the legacy and share of residue itself; at the same time laying a penalty of 10*l.* per cent. on the amount or value of the legacy on all persons paying or receiving a legacy without a stamped receipt, which was thereby made the only evidence of payment of the duty. It has not, in its main features, been repealed by any of the subsequent statutes, though the duties contained in it have been altered; and it contains the principal regulations still in force for the payment, collection, and management of the duty.

The following is the arrangement of the principal Legacy Duty Act applicable to Great Britain (36 Geo. III. c. 52), and may be useful for reference :—

Sec. 1. Old duties on receipts repealed.
" 2. New duties granted. For duties now in force, see 55 Geo. III. c. 184, Schedule, Part III., and 44 Vict. c. 12.
" 3. Duties to be under the management of the Commissioners of Stamps. Repealed. See 35 & 36 Vict. c. 63.
" 4. Commissioners to appoint receivers of the duties and to keep accounts.
" 5. Commissioners may provide printed receipts and forms.

Sec. 6. Duties to be paid by executors or administrators on retaining or paying legacies; if not paid, amount to be Crown debts.
„ 7. What are deemed legacies. See now 8 & 9 Vict. c. 76, s. 4.
„ 8. Mode of calculation of the value of and duty on annuities: the duty to be paid by instalments. See also 16 & 17 Vict. c. 51, s. 31.
„ 9. Mode of calculation of the value of and duty on annuities payable out of legacies.
„ 10. Mode of calculation of the duty on legacies given to purchase annuities.
„ 11. Duty on legacies whose value can only be ascertained by the application of the allotted fund.
„ 12. Duty on legacies enjoyed by persons in succession, or having partial interest therein.
„ 13. By whom such duty is payable.
„ 14. Plate, furniture, &c., not liable to duty till in possession of persons able to dispose thereof.
„ 15. Duty on legacies enjoyed in succession to be charged as such, whether taken under will or by intestacy.
„ 16. Duty on legacies in joint tenancy.
„ 17. Duty on legacies subject to contingencies.
„ 18. Duty on legacies subject to power of appointment.
„ 19. Duty on personal estate directed to be applied in purchase of real estate.
„ 20. Duty on estates *pur autre vie* applicable as personal estate.
„ 21. Money left to pay duty not chargeable as a legacy.

Sec. 22. Duty on property not reduced into money.
„ 23. Duty on legacies not satisfied in money.
„ 24. Legatees refusing to allow duty, liable to pay the costs of any suit.
„ 25. In administration suits, the Court to provide for the payment of duty.
„ 26. Executors, &c., may pay legacies and duty in part.
„ 27. No legacy liable to duty to be paid without a receipt duly stamped. Copy of entry at the office of payment of duty to be evidence.
„ 28. Penalty of 10*l.* per cent. for paying or receiving legacy without stamped receipt.
„ 29. Receipts to be stamped within twenty-one days after date; and after that time on payment of penalty; but none to be stamped unless duty be paid.
„ 30. Mistakes in paying duty may be rectified by the Commissioners.
„ 31. Persons paying or receiving legacies contrary to this Act indemnified on discovering the other offender.
„ 32. If legatee be an infant or absent, money to be paid into the Bank. See also 37 Geo. III. c. 135.
„ 33. Power to the Commissioners to compound the duty. See also 43 Vict. c. 14, s. 11, and 44 Vict. c. 12, s. 43.
„ 34. If legacy be refunded, duty to be repaid.
„ 35. Executors, previous to retaining their own legacies, to transmit particulars, &c., to the Commissioners. See also 28 & 29 Vict. c. 104, Part V.

Sec. 36. Repealed. See 35 & 36 Vict. c. 63 (Statute Law Revision).

„ 37. If probate or administration be revoked, any duty which has been improperly paid to be returned, or if properly paid to be allowed.

„ 38. Persons swearing falsely, guilty of perjury.

„ 39. Penalty of 500*l.* for altering receipts.

„ 40. Repealed. See 34 & 35 Vict. c. 116.

„ 41. Receipts duly stamped under this Act not liable to receipt duty.

„ 42. Repealed. See 35 & 36 Vict. c. 63.

„ 43. Repealed in effect. See 31 & 32 Vict. c. 124.

„ 44. Repealed. See 34 & 35 Vict. c. 116.

„ 45. Repealed. See 34 & 35 Vict. c. 116.

„ 46. Temporary.

„ 47. Limitation of actions.

Ireland.

The statutes relating to legacy duty in Ireland are—

The 54 Geo. III. c. 92,

The 56 Geo. III. c. 56, ss. 115, 128,

The 5 & 6 Vict. c. 82;

which last assimilated the rates of stamp duties in Ireland with those in Great Britain, and consequently made the Schedule to the 55 Geo. III. c. 184, to be as applicable to Ireland as to England.

The 43 Vict. c. 14, and

The 44 Vict. c. 12.

The 54 Geo. III. c. 92, is like the 36 Geo. III. c. 52, in Great Britain, the Act that contains the principal regulations for the management and collection of the legacy duty in Ireland.

The history of these Acts is clearly and concisely considered by Lord St. Leonards, in his judgment in the case of *Cleland* v. *Ker* (6 Ir. Eq. Rep. 288), which arose upon sec. 6 of the 54 Geo. III. c. 92. A legacy was charged by a testator upon real and personal estate. The latter proving insufficient, the legacy was satisfied out of the real estate exclusively. It was held by Blackburn, M.R., and Sir Edward Sugden, C., that the legacy was chargeable with duty, notwithstanding the exemption. The Lord Chancellor, after most lucidly analysing the Irish Acts, and comparing with them the English Act upon the subject, considered that the exemption ought to be rejected. The whole section was the same as the 119th section in the 52 Geo. III. c. 126, which had been copied word for word from the 36 Geo. III. c. 52, an Act which was confined to legacies payable out of personal estate, and had been, inadvertently as he supposed, imported from that Act to this (54 Geo. III. c. 92), which extended to legacies charged on real estate.

The 5 & 6 Vict. c. 82, s. 38, which further defined a legacy, was extended by the 8 & 9 Vict. c. 76, s. 4, which applies to Ireland.

The subsequent Acts apply equally to Great Britain and Ireland.

It may now be taken for granted that the liability of movable property to legacy duty depends upon domicil. If a person, whether a British-born subject or a foreigner, dies domiciled here, all such property, wherever situate, is liable to the duty; and if he dies domiciled abroad is exempt from the duty; for movable property follows the person, and is considered situate wherever the owner

of it is domiciled. When, therefore, this Act speaks of persons, it must be considered as speaking of persons domiciled in this country, that being the limit of the sphere of the enactment.

In *Re Ewin* (1 Cr. & J. 151), it was held that American, Austrian, French, and Russian stock, the property of a testator domiciled in this country, is liable to duty; and so in *Re Coales* (7 M. & W. 390), where a testator domiciled in England made his will, and died in England, and by his will disposed of certain Government notes of the East India Company issued at Calcutta (the amount of which was receivable only under an Indian probate), and appointed an English executor; the executor executed a power of attorney to an agent in India, who thereupon obtained letters of administration with the will annexed in India, under which he received the amount of the notes, and remitted it to the executor in England, who paid it to the legatees. It was held that legacy duty was payable.

Although there may be a manifest *intention* to acquire a foreign domicil, yet the actual acquisition must be proved in order to exempt property from the operation of this Act. In *The Attorney-General* v. *Dunn* (6 M. & W. 511), a British subject domiciled and having real and personal estate in England, went abroad, and purchased in 1828 the title, castle, and estate of Rasina in the States of the Church. He hired Italian domestic servants, male and female, whom he kept at Rasina till his death; he spent large sums in repairs there, which repairs were in progress at the time of his death: he did not make it his constant residence, but from 1828 to 1831 sometimes lived there, and at other times resided in furnished lodgings in different towns in Italy. In 1831 he came to England. In March, 1832,

he sent some plate, books, and wearing apparel to Rasina; in September, 1832, he made his will in England, and left England for Italy, in different parts of which he lived till 1834, when he died. It was held upon these facts that, notwithstanding they indicated an intention to change his domicil, there was no evidence that the testator had actually acquired a foreign domicil; that his English domicil therefore remained, and that legacy duty was consequently payable on the bequests contained in his will.

In *The Attorney-General* v. *Napier* (6 Exch. 217), it was decided that a British subject does not lose his English domicil by being on duty in India in Her Majesty's service; and that the whole of his property, though, as in this case, chiefly situate out of England, is liable to legacy duty. But a British subject, by employment in the military service of the East India Company, acquired an Indian domicil. In *Craigie* v. *Lewin* (3 Curt. 435), a Scotchman in the Company's service, returned home on leave of absence, *animo manendi*, but with no intention of abandoning his commission; it was held that, notwithstanding the *animus manendi*, the original domicil did not revive, but the Indian domicil remained, the officer still holding his commission and being liable to be called upon to return to do his duty in India. The same rule, it would seem, would apply in the case of British subjects in the civil service of the Company.

This distinction, however, between British subjects in the service of the East India Company and that of Her Majesty seems to be done away with by the Act for the better government of India (21 & 22 Vict. c. 106), except in the case of a person who was in the service of the East India Company prior to August, 1858, and

continues in active service in India until the time of his death.

The personal assets of a British testator having a foreign domicil are not subject to legacy duty, although such assets are afterwards remitted to this country by an executor who has proved the will abroad to executors who have proved the will in England, and are administered under a decree of the Court of Chancery here. See *Jackson* v. *Forbes* (2 Cr. & J. 382), which in effect overruled the decision in *Attorney-General* v. *Cockerell* (1 Pri. 165); and *Attorney-General* v. *Beatson* (7 Pri. 560).

The question of domicil with respect to legacy duty became clearly settled in 1845 by the case of *Thomson* v. *The Advocate-General* (12 Cl. & Fin. 1, & 13 Sim. 153), in the House of Lords, which was a writ of error from the judgment of the Court of Exchequer in Scotland, given for the Crown on an information for legacy duty. John Grant, a native of Scotland, died domiciled in Demerara, possessed of personal property in Scotland. The plaintiff had proved the testator's will, so far as related to his Scotch property, out of which, in pursuance of the will, legacies had been paid to Scotch legatees. The case was twice argued, the second time before the judges, and the following question was put to them by the House: A., a British-born subject, born in England, resided in a British colony. He made his will and died domiciled there. At the time of his death he had debts owing to him in England. His executors in England collected these debts, and out of the money so collected paid legacies to certain legatees in England. The question is, are such legacies liable to the payment of duty? In answer to which, Sir N. Tindall, C.J., delivered the unanimous opinion of the

judges who had heard the case argued, that such legacies were not liable to the payment of legacy duty. "It is admitted in all the decided cases, that the very general words of the statute, 'every legacy given by any will or testamentary instrument of any person,' must of necessity receive *some* limitation in their application, for they cannot in reason extend to every person, everywhere, whether subjects of this kingdom or foreigners, and whether at the time of their death domiciled within the realm or abroad. And as your lordships' question applies only to legacies out of personal estate strictly and properly so called, we think such necessary limitation is that the statute does not extend to the will of any person who at the time of his death was domiciled out of Great Britain, whether the assets are locally situate within England or not. For we cannot consider that any distinction can be properly made between debts due to the testator from persons resident in the country in which the testator is domiciled at the time of his death, and debts due to him from debtors resident in another and different country; but that all such debts do equally form part of the personal property of the testator or intestate, and must all follow the same rule, namely, the law of the domicil of the testator or intestate. And such principle we think may be extracted from all the later decided cases, though sometimes attempts have been made, perhaps ineffectually, to reconcile with them the earlier decisions. There is no distinction whatever between the case proposed to us and that decided in the House of Lords, *The Attorney-General* v. *Forbes* (2 Cl. & Fin. 48), except the circumstance that in the present question the personal property is assumed to be, for the purpose of the probate, locally situate in England at the time of the testator's

death. But that circumstance was held to be immaterial in the case of *Re Ewin*, where it was decided that a British subject dying domiciled in England, legacy duty was payable on his property in the funds of Russia, France, Austria, and America. And again, in the case of *Arnold* v. *Arnold* (2 My. & Cr. 256), where the testator, a natural born Englishman, but domiciled in India, died there, it was held by Lord Cottenham, C., that the legacy duty was not payable upon the legacies under his will, his lordship adding: 'It is fortunate that this question, which has been so long afloat, is now finally settled by an authoritative decision of the House of Lords.' And as to the arguments at your lordships' bar on the part of the Crown, that the proper distinction was, whether the estate was administered by a person in a representative character in this country, and that in case of such administering the legacy duty was payable, we think it is a sufficient answer thereto, that the liability to legacy duty does not depend on the act of the executor in proving the will in this country, or upon his administering here: the question, as it appears to us, not being whether there be administration in England or not, but whether the will and legacy are a will and legacy within the meaning of the statute imposing the duty. For those reasons we think the legacies described in your lordships' question are not liable to the payment of legacy duty." Lords Lyndhurst, C., Brougham, and Campbell were of the same opinion, and it was therefore held that the duty was not payable.

In practice, each particular question of domicil must be decided by a consideration of all the circumstances of the life and conduct of the individual. The only principle which can be laid down as governing all

questions of domicil is this, that where a party is alleged to have abandoned his domicil of origin and to have acquired a new one, it is necessary to show that there was both the act and the intention. The leading case is *Udney* v. *Udney* (Sco. App. 1869, vol. i. 441).

The general question of domicil is scarcely within the scope of a work like the present: it will be sufficient to say that it is to be found fully treated of in Dicey's Law of Domicil.

The 45 Geo. III. c. 28, imposed the first charge of duty on legacies *charged upon or made payable out of any real estate*, or out of any moneys to arise from the sale of real estate.

The liability to legacy duty of immovable property, such as leasehold property and real estate *pur autre vie* (see section 20), is not affected by domicil. See *Chatfield* v. *Berchtoldt* (L. R. 7 Ch. App. 192).

The same remark applies to legacies charged upon or made payable out of any real estate or any moneys to arise from the sale of real estate. The liability of such legacies to duty is determined by the local situation of the property out of which they are made payable.

The definition of "a legacy" within the meaning of the Legacy Duty Acts is given in the 8 & 9 Vict. c. 76, s. 4, which applies to all legacies paid after the date (4th August, 1845) when it was passed.

The devolution of personal estate under a partial or total intestacy is also liable to duty under the Legacy Duty Acts. See 55 Geo. III. c. 184, Schedule, Part III., and 44 Vict. c. 12, ss. 36, 41, and 42.

Since the 19th May, 1853, the date of the Succession Duty Act, no person has been chargeable, under the Legacy Duty Acts, with duty not then already due in

respect of any leasehold hereditaments. See 16 & 17 Vict. c. 51, s. 19.

It has been decided that the forgiveness of a debt due to a testator is clearly "a legacy."

In *The Attorney-General* v. *Holbrook* (3 Yo. & Jer. 114), which was an information for legacy duty on the amount of principal and interest unpaid on a certain bond, a verdict was taken by consent for the Crown, subject to the opinion of the Court. The will of the testator contained the following words: "And moreover I hereby forgive the bond debt, both principal and interest, due to me and entered into by James Willis and my brother James Holbrook with and for him, for the said James Willis's paying to me the principal sum of £4000 and interest at £4 per cent., being the appraised value of my late brewhouse, buildings, &c.; and do order the said bond at my decease to be delivered up and cancelled." The bond, dated in 1787, was the joint and several bond of James Willis and James Holbrook. The interest was paid by Willis up to his death in 1807, and by his executors up to 1811, when the testator died. The question for the Court (in 1823) was whether or not the principal sum was liable to legacy duty, and if so, whether or not the interest which had accrued due thereon was also subject to duty. The Court considered it extremely clear that this was a legacy within the Acts of Parliament, the language of which was large enough to comprehend the case of the forgiveness of a debt. But as to the interest the Court thought the Crown was not entitled, since in the case of a simple bond when the sum of money is appropriated to a legatee, it is his from the time of the death of the testator, and being his then, if it has produced any interest subsequent to that time, it is the consequence of the property having

attached to him at the time of the death of the testator, and does not form any part liable to duty: that in fact, at the moment the testator died, there was an end of the debt.

A direction in a will to pay the debts of another person confers a legacy on the creditors, if such person is dead, as in the case of *Foster* v. *Ley* (2 Bing. N. C. 269); but on the other hand, if the person himself is alive he is the legatee. A direction in a will to pay a testator's own debts which have been absolutely released or extinguished, also confers a legacy.

In *Turner* v. *Martin* (7 De G. M.N. & Gor. 429), a testator, who had been a bankrupt in 1822, by his will, dated in 1851, directed his just debts to be paid, in which he included the unpaid in full debts proved in the bankruptcy, and directed his executors to pay to the official assignee, in trust to pay all the creditors under the bankruptcy, so much money as would make the dividend on the estate equal to twenty shillings in the pound. Several of the creditors under the bankruptcy did not survive the testator, and the contention was whether the bequest was not limited to those who did survive him; but Lord Cranworth, C., held that the official assignee was entitled to receive a sum sufficient to pay all the creditors twenty shillings in the pound, he distributing it among the creditors then living and the representatives of those who were then dead. His lordship was inclined to think that the testator had conferred a mere bounty to the creditors who were to be regarded, as in the case of *Coppin* v. *Coppin* (2 P. Wms. 291) in the light of volunteers; and held that the amount payable to the official assignee was subject to legacy duty.

But in *Williamson* v. *Naylor* (3 Y. & Coll. 208),

where a testator by his will gave directions to pay his own specified debts in a specified manner, his creditors were not considered as legatees, but strictly as creditors.

A "legacy," with a condition annexed to the receipt of it, is liable to legacy duty. See *Lord Henniker* v. *Attorney-General* (8 Ex. 257), p. 76.

It appears immaterial whether the condition annexed to the legacy is imposed by the instrument executing the power and pointing out the legatee, or by the original will creating the power. See also *Sweeting* v. *Sweeting* (1 Drew. 331), p. 79.

Under certain circumstances a gift by a testator to his wife for the maintenance of herself and children confers "a legacy" upon the children, as in *Re Harris* (7 Ex. 344), where a testator made his will in the following terms:—"I give all my property, of whatsoever description, to my wife for the maintenance of herself and our children (naming them), and I constitute my said wife to be sole executrix of this my will." The Legacy Duty Office demanded the usual account from the executrix; and Parke, B., held that she must furnish the account, distinguishing the case from *Thorp* v. *Owen* (2 Ha. 607), which was an absolute gift to the wife, of which she was at liberty to give the whole or any part to the children.

A bequest to an executor is none the less "a legacy" because it is connected with his office; but an authority to charge for services of a professional character rendered to the estate would not appear to constitute an executor a legatee.

It was held in the case of *Laurie* v. *Clutton* (15 Beav. 131), that although legacy duty is not payable on the value of personal estate given up by one legatee to another under the doctrine of election, for that

part given up may never have belonged to the testator, yet if a testator devises his own real estate to A., and bequeaths A.'s personal estate to B., legacy duty is payable on the value of the personal estate given up by the devisee as in effect a legacy charged on the testator's real estate.

It may now be well to consider the cases where bequests to or for charitable purposes have been considered as legacies. There seems to have been some difficulty in reconciling the earlier cases on this subject; but in the latter ones the question appears to have been more permanently settled.

It would appear that unless the testator fixes the precise amount which each object or person is to have, and merely leaves the selection of such object or person to his executors, or one of them, any gift of a sum of £20 or upwards for charitable purposes is chargeable with duty as a charitable legacy. The question cannot arise in connection with wills of persons dying after 1st June, 1881, see 44 Vict. c. 12, s. 42, which charges with duty pecuniary legacies and shares of residue, although not of an amount or value of £20, under estates of persons dying on and after 1st June, 1881.

In *Re Franklin's Charity* (3 Sim. 147), a testator bequeathed to the poor of the parish of A. £50 per annum, to be laid out at Christmas in bread, and distributed by the minister and churchwardens to the most needy objects in the parish. It was contended that this was not a legacy to any particular individual, and that the objects of the charity were so numerous, that no one person would receive more than two shillings annually. But Sir L. Shadwell, V.-C.E., held that legacy duty was payable on this bequest, which was in effect a gift for charitable purposes. There had been by the

general assent of mankind a construction put upon the statutes so as to charge such bequests with legacy duty.

But in the case of *Re Wilkinson* (1 Cr. M. & Ros. 142), where a testator bequeathed the residue of his personal estate to executors in trust, "to divide the interest among poor pious persons in £10 or £15, as they should see fit, not omitting large and sick families if of good character," it was held that the executors could not be called upon to pay the duty on the whole of this residue. Parke, B., in giving the judgment of the Court, laid considerable stress on section 11 of the Act, and considered that all poor and pious persons whatsoever could not be considered as a class of persons taking the benefit of the legacy, inasmuch as the whole body, as a body, had no power or control over the fund; and all that any individual of the body had was a chance of being nominated as a fit person to receive part of the money. But if any individual, one of the objects of this bounty, should have received to the amount of £20 or upwards, by having been selected to receive such bounty on more than one occasion, then and not till then would the executors be accountable, and bound to retain the duty according to the rate applicable to such individual. See *Nash* v. *Morley* (5 Beav. 177), which arose on the same will.

The decision of *Re Wilkinson* was unsuccessfully attempted to be reviewed in the case of *The Attorney-General* v. *Nash* (1 M. & W. 237), in the Exchequer Chamber. Lord Denman, C.J., in affirming it, said that the view of the Court below with respect to the 11th section seemed quite correct, the words of which were such as to describe this case; and that it was possible that the Vice-Chancellor might have come to a similar conclusion in the case of *Re Franklin* had this

clause been brought under his notice, which appeared from the report not to have been done. The effect of the decisions in these last two cases appears to be negatived by the decisions hereafter referred to.

The subject, however, came again before the same Vice-Chancellor, in the case of *The Attorney-General* v. *Fitzgerald* (13 Sim. 83). There a testator bequeathed his residuary estate to his executors, to be by them appropriated to the education of the poor in Ireland, principally those in or about the city of Limerick, or, as they should deem meet, to give the bequest the most extensive efficacy; and it was held that duty was payable on the residue. The Vice-Chancellor said: "There is a material distinction between *Re Franklin* and *Re Wilkinson*. In the former there was a gift of a perpetual annuity of £50 to be disposed of in charity. In the latter, the judges seem to have considered that there was not a gift of a sum in gross, which was at once to be disposed of by the executors, apparently as if it was not a charity. It seems to me that that of itself furnishes a very considerable difference between the two cases; because if the bequest is to be considered as a charitable bequest in its origin, then this Court must of necessity have a dominion over the subject of the bequest; and this Court will from time to time determine in what manner the property shall be employed, and long before any person participates the legacy must be paid. I should very much doubt whether either portion of this section (section 11) applies to a case where the whole subject of the bequest must be taken *in solido* at once, for the purpose of being applied in perpetuity in some manner that may be such that no one individual will ever participate in the subject itself, but will have a benefit which results from the

application of a large sum of money in some given manner not consisting in the payment of money. I think that this legacy is so given, that it does not fall within the 11th section of the 36th Geo. III. c. 52, or within the reasoning of the learned judges in *Re Wilkinson*, but it is given substantially in the same manner as if there were now existing a school for education of the children of the poor in or about the city of Limerick, and the legacy were given to that school."

In *Re Griffiths* (14 M. & W. 510), a testator bequeathed to trustees a sum of stock in trust, as to part thereof, to pay and apply the dividends in establishing and supporting a daily school in Newtown, for the instruction of twenty boys, the dividends to be paid to one Benbow, who was appointed schoolmaster; and as to other part of the said stock to pay the dividends to the schoolmaster for the purpose of supplying the scholars with pinafores, shoes, and books; and the Crown claimed duty on these bequests. Parke, B., after adverting to the former cases on this point, said that he was satisfied the argument for the Crown was right, and concurred in the opinion of the Vice-Chancellor in *The Attorney-General* v. *Fitzgerald*, that the legacies are liable to duty in the same manner as if they had been bequeathed to the trustees of an existing school for the purposes therein contained. It was consequently held that the duty must be paid.

Sir J. Romilly, M.R., also in *Re Pearce* (24 Beav. 491), declined to follow *Re Wilkinson*, and decided that legacy duty was payable upon a bequest to trustees of £2000 Consols, to divide the income yearly between twelve poor persons, no person being eligible two years in succession. The Court of Exchequer, too, in *Re*

Parker (4 Hurlst. & Norm. 666), considered the law as laid down in *Re Griffiths* (14 M. & W. 510), as the true law on the subject; holding that a bequest of money for the purpose of building a church and parsonage house, and of endowing and repairing the church, is subject to a legacy duty of £10 per cent. The judges were all of opinion that the bequest was liable to legacy duty, and that, even if it had not been, it was liable to succession duty.

In *Harris* v. *Earl Howe* (29 Beav. 261), it was held that the duty was payable in respect of a bequest in trust for the relief of poor patients of an infirmary, no one of whom was to receive more than £5. The case of *Thomas* v. *Howell* (L. R. 18 Eq. 198), is also in point.

The will alone determines what shall be a "legacy," and any secret trust outside the will does not change the "legatee."

In the case of *Cullen* v. *Attorney-General for Ireland* (L. R. 1 Eng. & Ir. H. L. App. 190), the testatrix gave the residue of her property to two persons for their own benefit; but it was admitted that they had undertaken by a binding agreement in her lifetime to hold the property so given upon certain charitable trusts which would be exempt from duty in Ireland. It was decided that the bequest was not for charitable purposes, as the undertaking formed no part of the will, and the duty was payable by the legatees named by the testatrix.

A bequest upon the trusts of a settlement, even if in satisfaction of a covenant, is chargeable with duty, the trusts being in effect incorporated in the will.

In *Re Palmer* (3 Hurlst. & Norm. 26), a father on the marriage of his daughter A., covenanted to pay £2000 to the trustees of the settlement then made.

The trusts were to pay the income to A. for life, then to her husband for life, and after the death of the survivor to the children, and if no child then to such person as she should appoint, and in default of appointment to her next of kin. On the marriage of another daughter B., the father covenanted to pay to the trustees of the settlement then made £2000 within one month of the marriage. The trusts of this sum were to pay the income to B.'s husband for life, then to B. for life, and after the death of the survivor to the children, and if no child then to such person as she should appoint, and in default of appointment to her next of kin. In the father's will was the following clause: "In addition to the property settled by my daughter A.'s marriage settlement, I give the further sum of £8000 to the trustees of such settlement to be held and disposed of by them upon the same trusts in all respects for the benefit of my said daughter A., and her children and grandchildren as thereby declared as to the property thereby settled." There was a similar gift of a similar sum in exactly the same words to the trustees of B.'s settlement for the benefit of B. and her family. It was held that the words "to be held and disposed of by them upon the same trusts in all respects for the benefit of my daughter and her children and grandchildren, as thereby declared as to the property thereby settled," were to be construed as words of reference, incorporating the trusts of the settlements in the will: that the trusts for the husbands were not excluded, and, therefore, that legacy duty was payable upon that principle.

A legacy cannot be so disclaimed by the executors of a legatee after he has accepted and bequeathed it, as to avoid the charge for duty.

In *The Attorney-General* v. *Munby* (3 Hurlst. & Nor.

826), a testator died in 1816, having by his will bequeathed the residue of his property upon trust to pay the income thereof to his daughter for life, and after her death to pay the capital, subject to certain legacies, to her husband. On the death of the testator the legacy duty of £1 per cent. was paid upon the daughter's life interest under the latter part of this section. The daughter's husband died in 1836, having by his will bequeathed his personal estate to his wife, who died in 1850. The defendants, who were the executors of the husband, then disclaimed the bequest to the husband in the original will, and contended that by the operation of such disclaimer the residue of the original testator's estate passed as undisposed of to the executor of the daughter, who was her father's sole next of kin, and was accordingly chargeable with only £1 per cent. duty. The Crown, however, contended that such a disclaimer was inoperative with reference to legacy duty, and claimed duty at £10 per cent., which was the rate payable by the husband, the legatee named in the will; and the Court of Exchequer held that it was not competent for the defendants to disclaim the bequest after their testator had accepted and bequeathed it, and decided in favour of the claim of the Crown.

A person entitled to a legacy as appointee cannot disclaim his legacy under the will of the appointor, and take in default of appointment under the instrument creating the power so as to affect the charge for duty.

In *Attorney-General* v. *Brackenbury* (1 Hurlst. & Colt. 782), the original testator bequeathed the residue of his personal estate to his daughter for life, and after her death, in the event, which happened, of her not marrying, upon such trusts as she should

by will appoint, and in default of appointment, in trust for his brother and sister. The daughter by her will, which operated as an execution of the power, bequeathed the residue of her estate to her uncle and aunt. It was held that the uncle and aunt were liable to pay duty thereon at the rate of £5 per cent. as legatees under the daughter's will, and could not elect to take as legatees under the will of their brother, the original testator.

The fact that money left to pay legacy duty is not chargeable with duty as a legacy (see 36 Geo. III. c. 52, s. 21), is not to be overlooked. For the expressions which have been held to exempt legatees from payment of duty, see Jarman on Wills, 3rd edit., pp. 173, 174. In such cases the duty is of course payable on the legacy, although it is not to be deducted from it.

The cases in which benefits derived from appointments under powers of personal estate, and of money the produce of real estate, have been held to be legacies, are now to be noticed. But it may be convenient before adverting to them, to observe that there are two classes of powers of appointment referred to: limited and general powers.

A gift by will or deed in exercise of a limited power of appointment, created by a will, of property chargeable with legacy duty, is a legacy under the will which creates the power.

A gift by will in exercise of a general power of appointment, created by a will or deed, of property chargeable with legacy duty, is a legacy under the will by which the power is exercised.

The exercise, whether by deed or will, of a general power of appointment, created by will, by a person having a limited interest in the property appointed,

confers a legacy on the person exercising the power of appointment, which legacy is to be regarded as if it had been an absolute legacy to the appointor in the first instance. See *Platt* v. *Routh* (3 Beav. 257).

There is but one case relating to benefits derived from powers of appointment of personal estate only, *Re Cholmondeley* (1 Cr. & Mees. 149), and it depended solely on the construction of the several Acts of Parliament. By the marriage settlement of George James Cholmondeley and Catherine Cholmondeley, 20,000*l.* was vested in trustees, upon trust to pay the dividends to the lady's father for life, and after his death to G. J. Cholmondeley for his life, with remainder to Catherine Cholmondeley for her life, with a power of appointment amongst her children, and in default of issue, which happened, to such persons as she should by will appoint, in case she died in her husband's lifetime, or by deed or will, in case she should survive her husband; and in default of appointment amongst her next of kin. Catherine Cholmondeley died in her husband's lifetime, having by her will appointed the 20,000*l.* to certain persons named in the will. The usual rule had been obtained under 42 Geo. III. c. 99, against the executors for not accounting for legacy duties. Lord Lyndhurst, C.B.: "The question is, whether the money taken under this testamentary appointment is subject to the legacy duty imposed by the 55 Geo. III. c. 184. In order to come to a right conclusion upon this subject, it is necessary to advert to the previous Acts. The first three (the 20 Geo. III. c. 28; the 23 Geo. III. c. 58; and the 29 Geo. III. c. 51), impose the duties upon the receipt given on the payment of the legacy, leaving the Court to define what was a legacy within the Act. The 36 Geo. III. c. 52, enacts that the duty shall be payable

upon all legacies paid out of the personal estate of the testator, and in section 7 declares that all gifts payable out of the personal estate of the testator, or out of the personal estate which the testator has the power of disposing of, shall be deemed and considered a legacy within the meaning of the Act. The Legislature therefore in the Act itself interpreted and defined what is meant by a legacy payable out of personal estate. The next Act is the 44 Geo. III. c. 98. In that Act there is no section or provision corresponding with the provision to which I have adverted in the 36 Geo. III. describing what the Legislature meant by the term *legacy*. However, if the question had arisen upon the 44 George III. I should have been of opinion that as the Legislature had in the previous Act defined what is meant by the term legacy, it would be considered the Legislature used the term (the Act being passed *in pari materiâ*) in the same sense, and to the same extent in which it had used it in the previous Act; and it appears to me obvious that this must have been the meaning of the Legislature, because the object of the Act of the 44 Geo. III. was to consolidate the regulations and provisions of the previous Act, and to consolidate the duties. There is no intimation whatever in the 44 Geo. III. that there was any intention to reduce the duties; that leads, therefore, I think, fairly to the conclusion that the Legislature would not have intended under the term *legacy* to give a more limited meaning to that term than it had in the 36 Geo. III. We are led to the same conclusion by the consideration of the 45 Geo. III. c. 28, in which there is a clause similar to the 7th section of the 36 Geo. III." His lordship, after analysing this Act, proceeded: "Taking all the Acts together, therefore, applicable to the same subject, and

passed *in pari materiâ*, and the Legislature in the 36 Geo. III. and the 45 Geo. III. having described and defined what they meant by a legacy, and having given no such description as to the intermediate Act of 44 Geo. III., but it being obvious what their meaning was with respect to the Act, it seems impossible to come to a conclusion that they meant to use that term in a more limited sense in the 48 Geo. III. and the 55 Geo. III. If that be the true meaning of the Act of Parliament it will follow that under the 55 Geo. III. the duty would be payable, not only upon a legacy payable out of the personal estate, strictly considered, of the testator, but out of any personal estate which the testator had the power of disposing of, as he or she may think proper. That would apply to the present case. We are of opinion, therefore, that considering all the Acts together, the duty is payable in respect of this property which was taken by the appointees under the will of Mrs. Cholmondeley." The rule was therefore made absolute.

The cases in which benefits derived from appointments under powers of money the produce of real estate have been discussed in reference to legacy duty are next in order, and naturally divide themselves into two classes, namely :—

I. Where the power is created by will;

II. Where the power is created by deed.

I. When the power has been created by will, the general rule (2 Sugd. Pow. 22), that interests created by the execution of a power take effect precisely in the same manner as if created by the instrument which gives that power will, without having recourse to special enactments, be sufficient to make the duty payable, and it is immaterial, so far as the duty is con-

cerned, whether the power is executed by will or deed.

In *The Attorney-General* v. *Pickard* (3 M. & W. 552), John Trenchard by his will devised real estates to William Trenchard for life, remainder to his first and other sons in tail, remainder to Thomas Pickard for life remainder to his first and other sons in tail, remainder to the defendant for life, remainder over; and gave a power to the several persons, who for the time being should by virtue of any of the limitations therein contained be in the actual possession of the estates, by deed or will to appoint to any woman or women they should marry, rent charges not exceeding 750*l.* per annum for life, to be issuing out of and chargeable upon the devised estates, clear of all taxes and deductions whatsoever. William Trenchard died without issue, and Thomas Pickard entered into possession of the estates, and by his will charged them with 750*l.* per annum by way of jointure to his wife under the power, and died without issue male. Whereupon the defendant entered into possession, and the Crown claimed from him legacy duty on the jointure which was charged on the real estate by the will. And it was held in the Court of Exchequer that the defendant was chargeable with the duty, after the rate of 10*l.* per cent. on the value of the rent charge: the Court considering that the annuity was charged upon the real estates by the will which created the power, in like manner as if the person to whom it was given by the execution of the power had been mentioned by name as the object of the testator's bounty in the will which gave the power. This judgment was affirmed in the Exchequer Chamber; *Pickard* v. *The Attorney-General* (6 M. & W. 348). Lord Denman, C.J., in delivering the judgment of the

Court, said: "This is a legacy under the later will in fact, but in operation of law it is a legacy under the other will; and the question is, in what character is it to pay the duty? I am of opinion it derives its legal character out of the original will, and not the engrafted will. The meaning of the proviso in the 4th section of the 45 Geo. III. c. 28, appears to me quite consistent with the view we are taking of this case; where the charge is not by will, but by deed, then the Act has said that it shall not be considered as a *legacy;* it is a *gift* by a marriage settlement. That is quite consistent with the general principle, that where the interest grows out of the will creating the power, it shall be referred to that will, and not to the will afterwards made in pursuance of the power. I admit we must go the length of saying that if the power is executed by deed, the charge is liable to the duty as well as where it is executed and the annuity given by a will; and not shrinking from that consequence, it seems to me that we are bound by the principle disclosed in this proviso to refer the liability to duty to the question what is, in legal operation, the instrument by which the charge is made; and upon that there is no doubt whatever in my mind that the charge is made by the original will, and not by that which is accidentally a will, and not a deed by which the original intention is carried into effect."

If such an annuity is so appointed upon condition of relinquishing something, as in the case of a wife of relinquishing her dower, duty is nevertheless payable upon such an annuity.

In *The Attorney-General* v. *Lord Henniker* (7 Exch. 331), the first Lord Henniker, by his will, made in 1821, directed a deed of settlement of his estates to be executed, and that there should be inserted in such

settlement "the usual power enabling the person who should for the time being be tenant for life, and entitled to the rents and profits of the estates so to be settled, by deed or will duly executed, to charge by effectual ways and means all or any part of such estates with any annual sum or sums of money not exceeding one-third part of the annual value thereof, unto or for the benefit of any woman or women with whom he or they might respectively happen to intermarry, or with whom he or they might have intermarried, as and for and in the nature of a jointure." Upon the death of the first Lord Henniker, the second Lord, who was the surviving trustee, succeeded to the estates, and by his will, dated in 1829, made in execution of the aforesaid power, and of all other powers given, charged all the estates which he had power to charge, "with the payment of the annual sum of 2000*l.* free and clear from taxes, and without any other deduction whatsoever, unto and for the benefit of his wife Mary, Lady Henniker, during her life; the said yearly rent or annual sum to be in the nature of and in full for the jointure of his said wife, and in bar of dower, free-bench," &c.; and this testator provided that in case he was not authorised and empowered by the said will of the first Lord Henniker to charge the estates thereby devised and directed to be settled as aforesaid with so large a sum as 2000*l.*, the deficiency, if any, should be a charge upon, and the said second Lord Henniker thereby expressly charged and made liable, such parts of his real estates in and by his will devised as should not be sold under the trusts in his said will, with and to the payment of such deficiency. Upon the death of the second Lord Henniker in 1832, the defendant succeeded to the estates as heir at law, and entered into possession of the rents and

profits, and made several payments of the annuity to Lady Henniker without having paid legacy duty thereon: and the Crown now claimed the duty. Parke, B., in delivering judgment, said: "In the course of the argument the dispute was ultimately reduced to one single point. It is perfectly clear that although no deed was executed, there was an equitable power to charge the estates with the annuity. The case therefore falls within the principle of the decision in *The Attorney-General* v. *Pickard*. In the next place it is perfectly clear that the defendant, either as the heir of his father who was the surviving trustee, or as the tenant for life in possession, was the person who, by the Act of Parliament, was bound to pay any duty, either as trustee or as person in possession. It is also clear that after the decision of *The Attorney-General* v. *Pickard*, this case would be considered precisely in the same view as if, instead of an annuity chargeable upon land, it had been a bequest of a sum in gross, say 1000*l.*, to be appointed, if the second Lord Henniker thought fit, to his wife. Then the only question is whether there has been such an appointment to the wife, and such a taking by the wife by virtue of that appointment, as to make her the recipient of a *legacy*. The case therefore becomes this: A power is given by the first to the second Lord Henniker to appoint the 1000*l.* to his wife if he thinks fit. He appoints it to his wife, and by the same instrument by which he appoints it, he imposes upon her the condition of relinquishing her dower. The question is, whether that is to be considered as a purchase of the dower, or whether it is merely a condition annexed to the receipt of the legacy. For that condition, if she accepts the legacy, makes no difference, she is still the recipient of the legacy. And we are of opinion that

this is nothing more than the appointment of a legacy upon a condition. She knows by the instrument by which the legacy is appointed that it is a legacy, and if she takes it she takes it as a gift of the original testator; and whether the person exercising the power of appointment annexes a condition to that gift or not, does not affect the question, for it is still a gift of the testator, and is taken under the will of the testator, and therefore as such it becomes liable to legacy duty." It was therefore held that duty was payable on the whole of the annuity, and that the defendant was the party bound to pay it. And this decision was affirmed in error. *Lord Henniker* v. *The Attorney-General* (8 Exch. 257). It will be observed that the condition here was imposed by the person executing the power; and Mr. Baron Parke observed that it might be a question if the condition had been annexed by the original testator himself, whether the *whole* of the money so received by the legatee was a legacy, or whether a *part* of it was not a purchase of some interest which might reduce the duty to be paid upon the legacy, to the extent of the difference in value between the legacy and the estate given up in consideration of it. In the judgment in error on the case above, it was intimated that several of the judges entertained a strong opinion that even then they could not consider it as a purchase, but as a legacy with a condition annexed to the receipt of it; and Sir R. T. Kindersley, V.-C., in *Sweeting* v. *Sweeting* (1 Drew. 331), seems to think that in such a case the legacy would clearly be liable to duty; and that it was immaterial whether the condition is imposed by the instrument executing the power and pointing out the donee, or by the original will creating the power.

In *Sweeting* v. *Sweeting* (1 Drew. 331), a testator

gave to his son real estates, with power to appoint by deed to any woman he might marry a jointure in bar of dower. The son appointed, and died in 1841. The Crown claimed the duty, and it was held that the appointment was a gift within the 4th section of the 45 Geo. III. c. 28, and therefore liable to legacy duty.

II. Where the power is created by deed.

In such cases Lord Denman had, in *Pickford* v. *The Attorney-General*, intimated an opinion that the benefit was a *gift* as distinguished from a *legacy*, and therefore not liable to legacy duty; and the point was so decided in *The Attorney-General* v. *The Marquis of Hertford* (14 M. & W. 284). Francis Marquis of Hertford, by deed dated in 1802, conveyed certain lands to trustees to the use of himself for life, remainder to Francis Seymour Conway, Earl of Yarmouth, his son, for life, remainders over. The deed contained a proviso, that it should be lawful for the said Francis Seymour Conway, Earl of Yarmouth, by deed or will to appoint to the use of himself or any other person or persons any annual sum or sums of money not exceeding the yearly sum of 700*l.*, to be charged upon and payable out of the lands comprised in the deed, to commence from the death of the said Earl of Yarmouth, and to be either perpetual or in fee, or payable for such times and in such manner in all respects as the said Earl should think fit. Upon his father's death, the said Francis Seymour Conway, then Marquis of Hertford, in 1829, by a codicil to his will, appointed, in pursuance of the power, an annuity of 700*l.* a year to Lady Strachan for her life, charged upon and payable out of the said lands. Upon the death of the testator in 1842, the defendant came into possession of the lands charged, and the Crown claimed the duty

on the annuity; but it was held that legacy duty was not payable in respect of it. The judgment of the Court was delivered by Parke, B., who, after reading the 4th section of the 45 Geo. III. c. 28, said that, reading the first part of the clause alone, the property in question might probably have been held chargeable with duty, but that the proviso which followed created a difficulty which the Court could not get over: "Reading the whole clause together, we think that the intention of the Legislature to render such a gift as this liable is, at all events, not so clearly expressed as that we ought to decide against the defendant. It is extremely probable that the framer of the clause intended to protect provisions for families only out of pecuniary charges on real estates by antenuptial or postnuptial marriage settlements; especially when we bear in mind that the 45 Geo. III. c. 28, first imposed a duty on legacies to children or their descendants; and it is likely that the large words were introduced with a view of completely securing the object. But we cannot act upon such a conjecture. The words embrace every charge by *deed* of a *specific* sum or sums; and if the proviso protects an appointment by will where the charge is of 700*l.* in one sum, it is difficult to conceive why it should not equally apply to any number of sums of 700*l.* payable annually. It was, however, contended, that the words 'specific sum' only applied to charges of sums certain, the precise amount of which was ascertained by the deed or settlement. But we have a difficulty in understanding why the Legislature should mean to give an exemption where the charge was 700*l.* certain, and to take it away where it was a charge of 700*l.*, *or less*, at the option of the donee of the power." Judgment was therefore for the defendant.

It will be seen that the proviso in the 4th section of the 45 Geo. III. c. 28, was here held to embrace and include an annuity. The case was decided in June, 1845; and for the purpose of remedying the defect the 8 & 9 Vict. c. 76, was passed in the August following, the 4th section of which extends the definition of a legacy in order to meet the particular defect complained of. This last Act is retrospective, and embraces all legacies unpaid at the time it passed, notwithstanding the testator may have died before it came into operation. This was decided in the case of *The Attorney-General* v. *The Marquis of Hertford*, (3 Exch. 670), in which the construction of the later Act was considered. Francis Marquis of Hertford, by deed in 1802, conveyed certain lands to trustees to the use of himself for life, remainder to his son for life, remainder to the defendant his grandson for life, remainder over. The deed provided that it should be lawful for the survivor of the father and son to declare new uses of the land in lieu of the old uses. Francis Marquis of Hertford (the father) died in June 1822, and thereupon the son and the grandson (the defendant), by indenture of appointment, dated October 1822, declared that it should be lawful for the son, by deed or will, to charge the lands with any sum not exceeding 47,000*l*. The son, by his will in 1823, charged the lands with the payment to his executors of 47,000*l*., to be applied in payment of debts, legacies, &c., the residue to be in trust for the defendant, and died in 1842. In 1847 his executors raised 11,260*l*., part of the 47,000*l*., and paid it to the defendant, the debts, &c., having been previously paid; and the question was, whether duty was or not payable in respect of the 11,260*l*. Parke, B., observed: "If this case had occurred prior to the 8 & 9 Vict. c. 76.

this sum would have been exempt from legacy duty. The question here turns entirely upon the 4th section of that statute; and looking at the statute there can be no question that every disposition by will whether it operated originally by virtue of a power created by deed or not, is, under this Act of Parliament, rendered liable to duty. It provides that every disposition by virtue of a will or testamentary instrument, which is or shall be payable out of any real estate or any charge thereupon, which any person hath had or shall have any right or power to charge, that is, whether by will or deed, shall be liable to legacy duty. Now this is a case in which a party has a power to charge by will a sum of money which is charged upon the estate by deed, and therefore is within the express words of the enacting clause. The proviso in the 45 Geo. III. c. 28, is repealed by the enacting part of the clause in the present Act, and such legacies as would otherwise fall within the latter Act are exempt from its operation if made by marriage settlement, subject to any limited power of appointment, for the benefit of any person or persons therein specifically named. The words of this clause apply to all cases of appointment by will or deed." The rest of the Court concurred in holding both that the duty was payable, and that the Act was retrospective; so that notwithstanding the testator died before, yet, inasmuch as the money was raised and paid after, the Act came into operation, the amount was chargeable with duty.

The proviso of the former Act was, it will be seen, thus curtailed, and the only exception remaining was sums of money subjected by marriage settlements to any limited power of appointment in favour of persons therein specially named as the objects of such power

and their issue. This exception has, however, been practically repealed by the Succession Duty Act.

The question of the liability to legacy duty of legacies charged upon or made payable out of any real estate or out of any moneys to arise out of the sale of any real estate, seems now to suggest itself.

A rent charge has been held to be liable to the legacy duty.

In *The Attorney-General* v. *Jackson* (2 Cr. & Jer. 101), the testator gave a life estate in his freehold property to Charlotte Troughton, and after her death and in the event of her husband Joseph Troughton surviving her, he gave him "an annuity or clear yearly rent charge of 500*l.*," payable quarterly, "with such power and remedy of distress and entry, and perception of rents, in case the annuity should be in arrear, as are reserved to lessors for the recovery of rents on leases for years," and subject to that annuity he gave his real estates in moieties to the defendants R. Jackson in fee, and W. Jackson for life: it was held, that legacy duty was payable on this devise to Joseph Troughton by both the defendants. Lord Lyndhurst, C.B., remarked that, with regard to the argument for the defendants that this was in fact real property and never meant to be taxed by the Legislature, it was material to consider the language of the Act of 45 Geo. III. c. 28; and that it appeared to the Court that such an annuity as in the present case came precisely within the terms made use of by the Legislature. As to holding both the tenant in fee and tenant for life jointly bound to pay this annuity, his lordship observed that this was no hardship on the tenant for life, for the person paying the annuity is never required to be in advance, but is allowed to retain the payment

of the duty due to the Crown out of the payment made to the annuitant. This decision was attempted to be reviewed in *Stow* v. *Davenport* (5 B. & Ad. 359); but Lord Denman, C.J., considered the authority of it not to be questioned, and followed it.

But the charge, to be liable to duty, must be in general a charge in favour of one person on the estate of another.

In *Shirley* v. *Earl Ferrers* (1 Phil. 167), a testator devised certain estates to the use of trustees for a term of 500 years, and subject thereto to the use of other trustees to preserve contingent remainders, remainder to the first and other sons of Caroline Shirley (then an infant), remainder over; and directed the trustees of the term, after paying certain annuities, to apply in aid of another fund, thereby provided, so much of the rents and profits of the estate (not exceeding in any one year a certain amount) as they should think fit in the maintenance and education of Caroline Shirley, and to invest and accumulate the interest of the surplus rents until she should attain twenty-one or marry; and that on the happening of either of these events, the surplus rents were to be paid to her for her separate use. On her attaining twenty-one, the Crown claimed legacy duty on the amount of the rents and profits which had been applied to her maintenance and education as a "partial benefit or interest out of" the land given to her; and the Commissioners of Stamps and Taxes had, by notice to the Accountant-General, put a stop upon the dividends of a sum in Court constituting part of the testator's residuary estate, to the income of which Miss Shirley was entitled, and she now petitioned that the stop might be removed. But Lord Lyndhurst, C., considered that no duty was payable: "The direc-

tion to the trustees merely does what this Court would have done without it. The petitioner would have been entitled at all events to maintenance out of the rents and profits of the real estates. It is true the trustees have a discretion to allow a portion of the rents not exceeding a certain amount for that purpose; but still the estate out of which the allowance is to come is her estate. Nothing but what is a charge upon the estate of another person will come within the statute. It is very important that as far as possible we should avoid refinements in the construction of this Act. I am of opinion that no duty is payable, and that the stop must be taken off."

Money belonging to a testator, which remains charged on his own real estate, is liable to legacy duty.

In *Swabey* v. *Swabey* (15 Sim. 502), Catherine Gole-born upon her father's death became seised of real estates as his heiress, and entitled under his marriage settlement to a sum of money which the trustees of the settlement had lent him on mortgage of the estates. The trustees had conveyed the estates to her, subject expressly to the equity of redemption, and did not release her father's covenant for repayment of the purchase-money. She afterwards granted an annuity to one Evans, and, as a security for it, conveyed the estate and assigned the money to a trustee for him. By her will she devised the estate, but did not dispose of her personal estate; and it was held by Sir L. Shadwell, V.-C.E., that the money was subject to legacy and probate duty.

The gift of the next presentation to a living is a "legacy" out of real estate and liable to legacy duty, but the gift of an advowson is not "a legacy."

A general direction to sell land renders it liable to legacy duty, unless coupled with a direction to invest the produce in other real estate.

Where the trustees have no discretion or option, and a sale is effected, the duty is of course payable.

In *The Advocate-General* v. *Ramsay's Trustees* (2 Cr. M. & Ros. 224), in the Court of Exchequer in Scotland, the question was whether the money arising from the sale of real property, sold under certain testamentary trust dispositions and settlements of one Andrew Ramsay, was liable to legacy duty. Sir S. Shepherd, C.B., in delivering the judgment of the Court, said: "When one considers the intention of the Acts, it is that everything which comes, or is directed to come, into the hands of the donee in the shape of a money gift or bequest should pay the tax. The argument against the duty here is that there is said to be an alternative, and that the trustees had power either to sell or not to sell but to distribute the residue in specie; that they had an option, and that it was not a direction. I will not say how it would be if an option merely is given (and I have a strong opinion on this point), because in this case I do not conceive the trustees had the option not to convert the real estate into money." His lordship considered that the term "power," when it is to be executed, is equivalent to empower and direct, and that the trustees, unless they had acted as they had done, would not have complied with the object of the testator. Judgment was for the Crown.

If there is no sale of the land directed to be sold, the duty is nevertheless payable.

This was decided in *The Attorney-General* v. *Holford* (1 Pri. 426), where a testator gave real estate to trustees upon trust to sell the same; the profits to be deemed part of the residue of the testator's estate, or go in aid, if necessary, of the rest of his property in discharge of his pecuniary legacies. All

the debts and legacies of the testator were satisfied without having recourse to the real estate which the residuary legatee took *in statu quo*. Thomson, C.B., in giving judgment, said: "This is not a bequest of the property in question, directing it to be sold with the view solely to the payment of debts, but it is directed to be sold in all events, and to be turned into money. The profits arising therefrom were by the will to go in aid of the rest of his property, if necessary, in discharge of his pecuniary legacies; but it is not directed to be sold for that purpose merely, but generally to be sold, and the money to go as residue of his personal estate. This property would be considered in equity as sold, although it might not be in fact sold, and supposing him to have died before election, it would have gone to his personal representatives: and shall it be said that by not selling it according to the directions of the will he shall be enabled to intercept the duty? He has, it is true, a right to take it in its original state, as between himself and the executors; but he must not by so doing be permitted to evade the duty to which if sold it would have been liable; and it must be considered as having been actually sold by the executors, and that the money arising from the sale had been by them paid over to the devisee. Judgment must therefore be for the Crown."

The judgment of the House of Lords in *Williamson* v. *The Advocate-General* (10 Cl. & Fin. 1), was to a similar effect. There it was held (affirming the decision of the Court of Exchequer in Scotland), that, inasmuch as there was a positive direction and intention to sell, the legacy duty attached, notwithstanding no sale had actually taken place.

Even in a case where the direction is to sell real

estate for certain purposes which afterwards failed, so that the property devolves upon the heir at law of the testator as undisposed of, legacy duty attaches to the real estate as belonging to the heir at law in the character which the testator impressed upon it of money.

In *Attorney-General* v. *Lomas* (L. R. 9 Ex. 29), the testator directed his real estate to be converted and the proceeds with his personalty to be held in trust for the payment of debts and legacies, and as to the residue on certain trusts which failed. The testator's heiress at law then became entitled to the proceeds of the sale of the real estate. She died in infancy, and the real estate was not sold or contracted to be sold until after her death. The Crown claimed legacy duty and probate duty from the administrator of the infant child. Kelly, C.B., in delivering judgment, said that—"When real property is expressly directed by will to be sold, and the proceeds are with the personalty to form one fund, the land, though unsold at the time when any person entitled to an interest in the joint fund dies, is nevertheless to be treated as money for the purpose of probate duty. Without referring further to the cases cited, the case of *Attorney-General* v. *Brunning* (3 Ho. Lds. Ca. 243) is clear and conclusive on this point. It is to be observed [by James, V.-C., in *Forbes* v. *Steven* (L. R. 10 Ex. 178)], that the liability to probate duty depends on the character of the property at the time; but when the character is changed by the positive direction of the will, the Crown is entitled to both probate and legacy duty by virtue of the character so impressed on the property. With regard to the cases of *Matson* v. *Swift* (8 Beav. 368), and *Custance* v. *Bradshaw* (4 Hare, 315), referred to for the defendant as qualifying the effect of the cases relied on by the Crown,

the distinction has been pointed out. In *Matson* v. *Swift*, an authority was given to sell, but no obligation to do so was imposed on the trustees; and so in *Custance* v. *Bradshaw* there was nothing rendering it obligatory on those who had to administer the estate to convert the land." Judgment for the Crown.

When the direction is to sell and invest the produce in other real estate, no duty is payable.

In *Heal* v. *Knight* (8 Ex. 839), a testator devised certain real estate to trustees, with directions to sell it and invest the money arising from such sale in the purchase of other real estate. The estate devised had been sold, and the purchase-money, in conformity with the power, had been invested *ad interim* in the funds, the dividends of which for some years had been paid to the person entitled to the real estate. The Court having intimated their opinion that it was clear that legacy duty could not be claimed, the counsel for the Crown declined to argue the case. A similar result was arrived at in *Mules* v. *Jennings* (8 Ex. 830), where the proviso in the will was to the following effect, viz.: that it should be lawful for the trustees, if it should be thought beneficial or advantageous to do so, to sell the testator's real estate in Westmoreland, provided that the purchase-moneys to arise from such sale should be invested by the trustees in the purchase or on mortgage of other lands in the counties of Somerset or Devon, which were to be settled to the same uses as were in his will declared of his real estate. Until the money was so invested the trustees were to place it in the funds. By an order of the Court of Chancery made in a cause which the trustees had instituted for establishing the trusts of the will, the estate in Westmoreland was sold, and the proceeds invested in the funds. The interest of the

devisees of the testator became then vested in A.; and by another order in the cause, the residue of the stock (after deduction of costs, &c.) was transferred to A. The claim made by the Crown for legacy duty failed.

Where there is a direction to sell, and a discretion is given to trustees of allotting any parts of real estate in specie, the legacy duty is payable only on moneys arising from sales effected.

This principle is laid down in *The Attorney-General* v. *Mangles* (5 M. & W. 120), where a testator by his will devised and bequeathed to trustees the residue of his real and personal estates upon trust at *such times* as they *might think expedient* to *sell, convey, or otherwise convert into money* the same or any part thereof; and he directed the clear proceeds to be applied as therein mentioned for the benefit of his wife and children. In a subsequent part of his will he directed that his trustees should have full power in making such sales as in the said will were *directed,* to resort to either public or private sale, and to buy in at public sale and resell, and should also have the discretion to *defer any sale so long as they might think fit,* and of causing any *part or parts* of his real or personal estate *to be valued instead of being sold, and of allotting such parts to any or either of his children at the amount of the valuation,* as a part of his or her proportion of his the said testator's residuary estate, but to be *considered as personal estate,* and subject to the trusts in his will declared respecting such proportions of residuary estate. A considerable part of the residue was sold, and the remainder was valued and allotted to the son of the testator. The Crown claimed legacy duty upon the whole. In the course of the argument the Court

expressed a strong opinion that the duty attached as to the property that had been actually sold; in deference to which the defendant's counsel abandoned the point, and the argument of the Crown was confined to the allotted property, on which point the Court gave judgment against the Crown. Lord Abinger, C.B.: "It is admitted on all hands that for that portion of the estate which was sold under the direction of the will the legacy duty is payable. The question as to the remainder appears to me to turn upon a very narrow ground, which is, whether the trustees had a discretion or not. The argument of the Solicitor-General amounts to this, that certain cases *may* occur in which it would be extremely difficult to exercise that discretion; but I think we are not to judge by that very nice disquisition of cases which may possibly occur. The trustees certainly have a discretion which they may exercise, and exercise within the intention of the testator in many cases. It appears to me that that discretion distinguishes this from the case decided, where there was no such discretion. Cases may equally be put where it would be highly probable that they would exercise a discretion not to sell. Having that discretion, I think we cannot consider that before they had exercised a discretion to sell, and so to convert the estate into personalty, the legacy duty attached. I think, therefore, the judgment must be against the Crown." Parke, B.: "The Crown is clearly entitled on the part of the estate which is sold; the remaining question is whether, taking all the will together, this is a direction to the trustees to convert the estate into money; or whether it is really left in their discretion not to convert it into money, but to leave it as land? According to the authority of *The Advocate-General* v.

Ramsay's Trustees, the words of discretion may be so controlled as to show they are directory. If they are directory, the legacy duty would attach under the Act. Are they directory or not? It seems to me that a discretion is clearly given to the trustees not to sell in certain cases; the will provides that they may have full power of making such sale, and to resort to a public or private sale; it gives them a power of re-selling or deferring any sale, and of causing any part of the testator's real or personal estate to be valued not *before* sold, but *instead of* being sold. I admit there may be some difficulty in what follows, that it shall be treated as personal estate, and subject to all the trusts of the will; that may make it difficult in some cases for the trustees to comply with the directions given in this part of the will: at the same time I cannot think that that affects their discretion in certain cases to sell or not to sell, as they think fit; and if they think fit not to sell, inasmuch as they have a discretion to sell or not, the legacy duty does not attach." Alderson, B.: "It is clear, according to *The Advocate-General* v. *Ramsay's Trustees,* that if there be words of discretion they may be controlled by the other words of the will, so as to show that they are only in semblance words of *discretion,* but in reality words of *direction.* But it does not appear that the words of this will are of the latter description. In the simple and plain sense they are words of *discretion;* and though it would be difficult to carry that discretion into effect in certain ingenious cases put at the bar, to which I agree, yet it is possible to conceive that those ingenious cases may never occur at all. Unless you can show that *at all events* the discretion is taken away, it does not come within the authority of *The Advocate-General* v.

Ramsay's Trustees. It seems to me that many cases might be put, in which it would be obviously the duty of the trustees in the exercise of a sound discretion to allot this as land. If that be so, the words of the will are to have their natural import and effect, that is to say, the words of discretion shall mean that the trustees have a discretionary power. Then it is quite clear the legacy duty is not to attach."

Where there is a devise to allot real estate with a power instead of doing so to sell and distribute the proceeds, legacy duty is payable on moneys arising from sales effected.

This principle is laid down in *The Attorney-General* v. *Simcox* (1 Ex. 749). There real estate was devised to trustees in trust to convey the same unto and among certain persons in equal proportions in severalty; and for the purpose of such division and partition the trustees were empowered from time to time to sell all or any part of the devised estates, and were to stand possessed of the money to arise from such sales, for the same persons. The trustees accordingly, for the purposes of the trust, sold the whole of the devised estates, and it was held that legacy duty was payable on the proceeds of the sale. Pollock, C.B., in giving the judgment of the Court, said (after referring to, and stating the cases of *Re Evans* (2 Cr. M. & R. 206) and *The Attorney-General* v. *Mangles*): "If *Re Evans* is to be taken as an authority that duty does not in any case attach where a testator does not imperatively direct a sale at all events, but only authorises his trustees in case they shall deem it expedient so to do, it is impossible to reconcile that case with the subsequent decision in *The Attorney-General* v. *Mangles.* If on the whole context the intention appears to be that the

trustees are to have a discretion to sell or not, as they think fit, then if the law be as it was laid down, or is supposed to be laid down in *Re Evans*, the duty would not attach. But it is clear from the subsequent case of *The Attorney-General* v. *Mangles*, that the existence of such a discretion does not prevent the duty from attaching." His lordship proceeded to analyse the principle of the decisions, and concluded that the case was governed by the *Attorney-General* v. *Mangles*, "which is in principle the same as that before us, the only distinction being, that there the devise was in trust to sell, with a power to abstain from doing so, and to allot the estate itself, instead of selling and distributing the proceeds; whereas here the devise is upon trust to allot, with a power, instead of doing so, to sell and distribute the proceeds. In both cases the trustees had a discretion to sell or not to sell, as they should think best for the *cestui que trust;* and the exercise of that discretion by a sale was held in *The Attorney-General* v. *Mangles* to cause duty to attach, and the same principle precisely attaches here. The only difficulty we have felt has arisen from *Re Evans*. It is sufficient to say, that if that case is to be taken as an authority for the general proposition that duty does not attach in any case where the sale is made under a discretion given to the trustees to sell and distribute the proceeds, but without any positive direction imposing upon them the obligation of selling, the case is clearly overruled by *The Attorney-General* v. *Mangles*, and is, as we conceive, contrary to any fair and reasonable construction of the statute."

In the case of *The Advocate-General* v. *Blackburn's Trustees* (Sco. Sess. Ca. 2d Ser. Vol. x. 166), in the Court of Exchequer in Scotland, it was held, that to

warrant the imposition of legacy duty, an express direction to sell is not indispensable, and that a power becomes as imperative as an express direction, when conversion is the fair meaning and intention. See also *Weir* v. *Lord-Advocate* (3 Sco. Sess. Ca. 3d Ser. 1006).

When there is a direction to the trustees to consider as to a sale of real estate and to do what they think best, if the trustees resolve to adopt a sale, the proceeds of sale are chargeable with legacy duty.

This is the principle upon which the decision in the case of *The Advocate-General* v. *Hamilton* (18 Sco. Sess. Ca. 2d Ser. 636), in the Scotch Exchequer, proceeded. In this case a testator conveyed his whole estate, heritable and movable, to trustees, the free residue after payment of debts and legacies to be divided among his children in equal shares. The trustees had power either to sell or retain the property as they should consider advantageous, and power to borrow money on the security of the heritage; and, if they resolved to dispose of it, power to invest the proceeds. The trustees sold the property at different times, and as funds were realised, they paid in money some of the children's shares, and the remainder was held by the trustees on trust and partly lent on heritable securities. It was held that the trustees having an ample and absolute discretion conferred upon them by the testator, the character of his succession was made dependent on their resolution; and they having in exercise of the powers conferred by the deed converted the estate, it became liable to legacy duty. Lord Neaves, in the course of his judgment, said: "The law on this subject has been repeatedly under consideration of the Court, and several points relating to it are clearly

fixed. First, there can be no doubt that if a testator's will or settlement expressly directs his heritable estate to be sold, mortgaged, or otherwise disposed of, the duty is due under the very words of the Act. Secondly, it is fixed that the duty may be due, although there be no express direction to sell in terms of the statute, provided there be, on the one hand, a power to sell, and on the other hand, a sufficient indication of the testator's intention, as gathered from the whole of his deed, that his heritable property should be sold for the purposes of his will. But, thirdly, there is another principle, which appears to me to be involved in the law on this subject, although it has not hitherto been made the ground of express decision in this Court. I conceive that if a testator not merely gives a simple power to sell, but confers on his trustees an ample and absolute discretion whether they shall sell or not, he thereby makes the character of his succession dependent on the resolution to which his trustees may come in the exercise of that discretion. A simple power to sell is not enough. It may be given to meet emergencies, and to afford facilities in certain events connected perhaps with the mere payment of debts, without it being the wish of the testator that it should be exercised, except upon necessity or compulsion. But where a testator confers on trustees a full and free discretion to sell or not, he does more than give a simple power. He imposes upon the trustees, in the outset or course of their proceedings, the duty of considering in what way they shall exercise that discretion; and if thereupon they resolve to sell, it seems to me that the succession comes to assume that form in accordance with the will of the testator himself. By giving the discretion, he virtually directs

the trustees to deliberate; and if upon deliberation they think it best to sell, he virtually directs that their resolution should be carried into effect, and that the estate should be sold. There is thus, I think, under the fair construction of the statute, a direction to sell when there is a direction to consider as to sale and to do what they think best, supposing always that a sale is the course which the trustees resolve to adopt. I am of opinion that the present case falls under this principle, and that the duty claimed by the Crown is due." Lord Mackenzie concurred.

Where a sale of real estate is made by order of the Court and for purposes unconnected with the trust, the duty has been held not to be payable, although the testator may have empowered a sale.

The case on this subject is *Re Evans* (2 Cr. M. & R. 206). There a testator devised real estates to trustees upon the trusts therein mentioned: and in the will was a power in these terms, "Provided also, and I do hereby further declare and direct that, notwithstanding any of the trusts and directions hereinbefore contained, it shall be lawful for the trustees to sell the same or any part thereof, &c., as shall appear most expedient to them towards effecting the arrangement of my property and affairs." A certain portion was sold shortly after the testator's death, because, being suitable for building, it was advantageous to sell it; the remainder, after being held by the trustees for upwards of ten years, was sold in pursuance of an order of the equity side of the Court of Exchequer. The Court held that the sales under the circumstances were not sales of property *directed* to be sold by the will of the testator, within the meaning of the Act, and that the proceeds of the sales were, therefore, not liable to the legacy duty. Bolland, B.,

in delivering the judgment of the Court, observed that the first sale was made, not because it was necessary for the purposes of the trust, but because from the particular description of the property a sale was considered beneficial to the parties interested in it, and that the second sale was made by order of the Court. See also *Hobson* v. *Neale* (17 Beav. 178).

The authority of *Re Evans* was acknowledged, and cited with approbation in the case of *The Advocate-General* v. *Smith* (1 Macqueen, 760), where the House of Lords, affirming the decision of the Court of Exchequer in Scotland, held that legacy duty was not chargeable upon real estate, except where its conversion into personalty took place under some imperative trust or direction to that effect, and that, therefore, where the conversion was a thing done at discretion, for the convenience or benefit of the parties, the claim of the Crown did not arise. A testatrix, by her trust disposition, conveyed her heritable and movable estates to trustees, and directed them, after paying debts and special legacies, "to *pay* the whole residue" of her estates and effects to A., "whom I hereby appoint my *residuary legatee*." She conferred power on the trustees to alter and vary the securities in which her funds were invested, to uplift debts, and discharge and assign the securities for the same, as also to sell and dispose of any part of the trust estate and effects; but the deed contained no direction to realise the heritable debts. The estate comprised a heritable bond for 16,000*l.*, of which sum the trustees required to apply 10,000*l.* in order to pay debts and special legacies. They accordingly uplifted the whole heritable debt, and afterwards invested on heritable security in their own names the balance, amounting to 6000*l.*, on which balance legacy

duty was claimed. Lord Cranworth, C., said: "The object of the statutes is plain; namely, that the legacy duty being chargeable on the clear residue of the personal estate, if a testator having real estate choose to direct that it shall be sold and the proceeds distributed, the Legislature has thought fit to treat real estate so circumstanced as chargeable, and to impose the same duty upon it as if it had been money in the possession of the testator at the time of his death. In *The Attorney-General* v. *Simcox*, the Court held that the authority to the trustees was just the same thing as if the testator had said, 'Under such circumstances I *direct* you to sell.' But the sale was to be the end of the transaction; it was to be a conversion of land into money; and that money was to be divided just as if it had been money which the testator had possessed at the time of his death. That decision is founded in good sense, and has been followed in succeeding cases. The present case is, however, plainly distinguishable from *The Attorney-General* v. *Simcox*, where the direction in a given state of circumstances became absolute, to convert the real estate into personalty and to distribute it as such. Here the residuary legatee might at any moment have interposed and said, 'You shall not sell this bond; I will pay the legacies and take the heritable bond to myself.'" Lord St. Leonards thought it was not worth while to have brought this appeal, as the Succession Duty Act had taxed all real estate equally with personalty. "I think the words 'to pay' in the will immaterial, because the gift is of the heritable estate itself. The word 'pay' is used in the same sense as 'transfer.' As to the power of varying securities, I must observe, that where such a power is not imperative on the trustees, but is to be exercised for the convenience and benefit of the

parties, conversion, in the sense meant by the statute does not take place. Although this point may never arise again, I am anxious to show that the House will not in any manner overrule what has already been decided. The case of *Re Evans* seems to me to have been treated rather too lightly. There one part of the estates was sold for the benefit of the parties, and another part was sold under the direction of a Court of Equity. The Court of Exchequer decided (I think very properly) that neither of these sales worked a conversion in the sense of the Act. But in *The Attorney-General* v. *Simcox* the Lord Chief Baron observed that the only difficulty the Court had felt had arisen from the case of *Re Evans*, and said, 'In that case the trustees were not directed to distribute the proceeds, but to invest them in securities upon the same trust as attached on the land sold. Possibly the Court might have thought that this left the character of real estate still attaching on the money produced by the sale, and so that the statute did not apply.' That, my lords, is one of the circumstances in the very case now before your lordships. The trustees have the power to reinvest the proceeds. But the Court of Exchequer affirm that the case of *Re Evans* was overruled by the later case of *Attorney-General* v. *Mangles*, where, however, there was a clear and express trust 'to sell, convey, or otherwise convert into money the residue of the estate, real and personal;' even there the Court decided that it did not attach upon the part which was unsold, and, therefore, they did not hold the direction to be imperative as to the whole of the property. I am of opinion that the *Attorney-General* v. *Mangles* did not overrule *Re Evans*, so that my conclusion is that, consistently with all the prior decisions, your lordships may hold the true

construction of this will and of the Act of Parliament to be that the duty does not, in the present case, attach." See also *Buchanan* v. *Angus* (4 Macqueen, 374).

If a legatee has the option under a will in which he is interested to take in full or part satisfaction of his interest a particular estate which is not the subject of a direction to sell or power of sale, at a price named by the testator, and exercises his option, there is no liability to legacy duty in connection with such real estate.

In *The Lord Advocate* v. *Meiklam* (22 Sco. Sess. Ca. 2d Ser. 1427), in the Scotch Exchequer, a testator directed that his son should have the option of taking a particular estate at the price of 30,000*l.*, "to be satisfied and paid by him to the trustees, or to be imputed towards payment and extinction of his share of the residue of my estate." The son's share of the residue amounted to 60,000*l.*, and he took the estate at the specified price as part of his share. The Crown claimed duty on the 30,000*l.* as the proceeds of heritable land directed to be sold, but the Lord Ordinary (Ardmillan) decided that there was no direction to sell, and consequently that no legacy duty was payable.

The Time when the Duty becomes Payable.

As a general rule, the duty becomes payable upon retainer for the benefit of any person, and also upon delivery, payment, or other satisfaction or discharge whatsoever, of any legacy or any part of any legacy, or of the residue of any personal estate or of any part of such residue, or of any legacy charged upon or made payable out of any real estate or out of any moneys to arise by the sale of any real estate, or of the residue or

any part or share of the residue of any such moneys. See 36 Geo. III. c. 52, ss. 6, 25, and 32; and 45 Geo. III. c. 28, s. 5.

There are several cases which refer to the question whether a legacy was retained on or before a particular date, in view of the alterations which have from time to time taken place in the manner of collection and in the rates of duty. It is unnecessary at the present time to cite these at length. Lefroy, B., remarked in the case of *In re Hillas* (2 Ir. Jur. 36), that the true criterion of the duty payable made by the Legislature is the time of the transfer (*i.e.*, the satisfaction, payment, or discharge) of the legacy, and not the accruer of the right; and after referring to the original Acts, and to Lord Eldon's decision in *Hill* v. *Atkinson* (2 Mer. 45), he said that the object of the Act of 36 Geo. III. c. 52, seems to have been to improve the security of the revenue, not to alter the prior law as to the obligation to pay the duty at the time when the legacy was actually paid, and not at the accruer of the right. He mentioned also the cases that had been decided in England on the point, *The Attorney-General* v. *Manners* (1 Pri. 411), *Hill* v. *Atkinson*, and *The Attorney-General* v. *Wood* (2 Yo. & Jer. 290), and deduced from them that the existing duty on the day when the act, of whatever nature, was done which amounted to a payment, discharge, retention, or satisfaction of the legacy, was the sole test whether any duty was payable, and the amount of it.

The payment of a legacy into Court was held to fix the date of the retainer. See *Hill* v. *Atkinson* (2 Mer. 45); *Coombe* v. *Trist* (1 My. & Cr. 69); *Attorney-General* v. *Loscombe* (5 Hurlst. & Norm. 564).

The duty is payable upon every retainer.

It follows that there may be duty payable under

several estates in respect of the same property at the same time. This is more especially the case in connection with reversionary interests.

In *Attorney-General* v. *Malkin* (2 Phill. 64), a testator bequeathed a sum of money in trust for his wife for life, remainder to his daughter and her husband for their joint lives and the life of the survivor, and after the death of the survivor, as his daughter should appoint, and in default of appointment, "to and for the benefit of her executors or administrators." The daughter died without making any appointment, and her husband died afterwards without taking out administration to her estate. By his will he gave all his property to the defendant. The Crown contended that the reversionary interest in the sum bequeathed became part of the daughter's estate at her death, and that the defendant's beneficial title to it was derived from the will of the husband of the daughter, and consequently that it was liable to two probate and two legacy duties. And Lord Cottenham, C., so decided.

This case was followed by the Irish Court of Exchequer, in *Attorney-General* v. *Maxwell* (5 Ir. Jur. N. S. 150). By a marriage settlement 15,000*l.* was settled upon trust to pay the interest to A. (the husband) for life, and after his death to pay out of the interest an annual sum of 600*l.* to B. his wife, and the residue of the interest for the maintenance of the younger children; and if there was no child, or all should die under twenty-one years of age, or unmarried, and without issue, then to pay the residue of the interest to his personal representatives: and as to the principal sum in trust, if there was issue of the marriage an eldest and only son, and one or more younger children, or if there was no son, but one or more daughters, to pay a sum of 5000*l.* amongst the younger children or daughters, or their

issue, at such ages, and in such shares as A. should appoint, and in default of appointment equally amongst them, the shares of sons to be transferred to them at the age of twenty-one, and the shares of daughters at the age of twenty-one or marriage, provided that if the younger children, being sons, should die before attaining the age of twenty-one, without leaving issue living at their death, or, being daughters, should die before attaining the age of twenty-one or marriage, their shares should go to the survivors in equal shares, and be considered vested as original shares. If there was no issue of the marriage, or if being issue, they should all die before taking a vested interest in the sum of 5000*l.*, and in the residue of the principal sum, then the whole sum was to go, after the decease of the survivor of A. and B., to the use of A. his executors, administrators, and assigns. There were three children of the marriage who all survived A. (who died in 1840, without having exercised his power of appointment) and all died intestate, unmarried, and under the age of twenty-one: B. afterwards died in 1857, having never taken out administration to any of her children, and made the defendant her executor. The defendant had become the legal personal representative, and represented the estates of A., B., and all the three children; and as such was held liable to pay legacy duty, chargeable in the same manner and to the same amount as if each of the three children had been entitled to receive, and had received, its original share, and the survivor and survivors, together with B., had in like manner been entitled to receive, and had received, each successive augmented share, and as if B. who survived the three children, had been entitled to receive, and had received, finally, the whole fund. Pigot, C.B., in giving judgment said:

"The defendant represents the estate of A., of B., and of each of the three children. According to the construction we must give the settlement, this property was personal estate, which belonged to A. in the events specified in the settlement, all of which have occurred. Let it be supposed that letters of administration were granted to distinct persons for each of these estates, and let us see what would have been done in dealing with the fund in reference to the rights of these persons. The personal representative of A. would be in the first instance entitled to the whole corpus of the fund. Then he would be entitled as a trustee for the personal representative of B., who survived A., and obtained a grant of letters of administration to him; and he would be entitled to the extent of the interests of the different children as a trustee for the different portions to which each of them became entitled. Could it be contended that each of these four or five personal representatives would not be, according to the terms of the Act, a person for whose benefit the personal representative would hold it as a trustee? Could it be contended that he would not receive it for the benefit of each of those persons who would be thus interested in respect of these distinct estates? Unless that proposition can be maintained, and the Crown's argument negatived and answered, this duty attaches by the express terms of the Act. All through, the argument was applied as if it was necessary to show that at the time the money was received by anyone that gets it, there was somebody at some antecedent period, who, in respect of the estate in respect of which the duty is sought to be charged, would be entitled to receive the fund. The Act applies the duty to the time the amount is received or retained for the benefit of the receiver or retainer; and for the

purpose of determining whether that event has arisen, we are only to consider whether at the time the personal representative of anyone receives or retains the money, there is a person for whose benefit he receives it. It is plain that if these were distinct representatives, he who would receive it would receive it for the benefit of the other representatives. A topic was suggested in the course of the argument which I will allude to. Suppose that each of the various persons in reference to whose estates the duty is sought to be charged had debts; suppose these debts had exhausted the entire fund to which the party was entitled, it is plain that before the next person could receive a shilling the whole of the debts should be paid, and the personal representative would receive it chargeable with those debts. Now, see whether this case is not even stronger when the same individual is clothed with all these capacities. He takes the fund for his own benefit, and for this reason: as the personal representative of B., he takes it for the benefit of her estate; and he takes it as the representative of A. as his estate; and he takes it for the benefit of the three children, or for the benefit of B., who was entitled to their shares. Each estate in respect of which he claims he must be considered as treating as an estate for the benefit of those for whom he receives the money, or, in other words, he is a trustee for himself. In considering the matter in various points of view, it comes to the same proposition: that he must be considered as retaining for the benefit of each personal estate represented by himself. So I would consider this case if there was no authority, but we are not left without authority; and I cannot distinguish the case from *The Attorney-General* v. *Malkin*."

A question arose whether the principle of these decisions could be reviewed with reference to the 16 & 17 Vict. c. 51, ss. 14 and 18, and was finally disposed of in the case of *Attorney-General* v. *Cleave* (31 L. T. N. S. 86). The facts were these: A testator bequeathed a sum of money to a person for life, and after her death to her children absolutely. The life tenant died in 1870. Two of her children predeceased her, leaving their father, who also predeceased the tenant for life, their sole next of kin, and the executors of his will paid legacy duty on the value of the reversionary interests of his children. The Crown claimed legacy duty upon the passing of the children's interests to their father. The claim was resisted on the ground that the reversionary interests were successions within the meaning of the Succession Duty Act, and fell within the provisions of ss. 14 and 18 of that Act. The Court were unanimously of the opinion that legacy duty was payable upon each devolution, and gave judgment accordingly.

Where there is a gift of a charge on real estate to the owner of or person entitled to the real estate, and the charge merges, there is a satisfaction of a legacy within the meaning of the Schedule, Part III. of the 55 Geo. III. c. 184.

In the case of *The Attorney-General* v. *Metcalfe* (6 Ex. 26), Lord Eardley and his son by deed, in 1800, conveyed certain real estates to trustees, to the use (subject to a term to secure a rent charge of 2000*l.* to the son during their joint lives) of Lord Eardley for life, remainder to the son for life, remainder to the first and other sons of the son in tail, remainder over; with a joint power to revoke such uses and declare others. In 1814 they executed this joint power by deed, which recited that Lord Eardley was not possessed of per-

sonal property sufficient, in the event of his death, to discharge all the debts he might probably owe, and such legacies as he might probably leave, without a sale of his family pictures, plate, &c.; and that therefore the son had agreed, for the accommodation of Lord Eardley, to join him in charging the said lands with 50,000*l.*, to be raised after Lord Eardley's death, and applied in augmentation of his personal estate, and that Lord Eardley had agreed to charge the estates with 20,000*l.* to be raised after Lord Eardley's death for the use of the son; and that it had been agreed that the pictures, &c., should be assigned to trustees. The deed then went on to revoke the former uses; and it was thereby directed that the estates should be to the use of the trustees upon trust (among other things) within six months after Lord Eardley's death, to raise by sale such sum not exceeding 50,000*l.*, as should be necessary to make good the deficiency of Lord Eardley's personal estate in payment of his debts and legacies, and in aid of the same. The estates were then settled as before to the use of Lord Eardley for life, with remainder to his son and his issue, with remainder in undivided thirds to his three daughters, Lady Saye and Sele and two others, for their lives respectively, remainder to their sons in tail: and Lord Eardley assigned all his pictures, plate, &c., to trustees, to go as heir-looms. Lord Eardley by his will and codicil gave, amongst other legacies, to his executors two sums of 10,000*l.* in trust for his daughter Lady Saye and Sele, to be subject to her appointment. The son died without issue in the lifetime of Lord Eardley, whose personal estate, after his death in 1824, was not sufficient for payment of his debts and legacies without a part of the 50,000*l.* out of which it was necessary to provide for the

payment of the legacies to Lady Saye and Sele. The respective estates tail in the undivided thirds of the estates were barred by virtue of common recoveries; and a partition was made, one share being limited to such uses as Lady Saye and Sele and her husband, and their eldest son, or the survivors of them, should jointly appoint; and it was agreed that instead of raising the legacies they should be charged upon the estates in proper proportions. The sums apportioned to the other daughters and their sons were paid at once to the trustees, leaving a large amount to be, and which was in January, 1827, charged on Lady Saye and Sele's own share of the estates, the same being secured by a term created for the purpose, and vested in the trustees. Lady Saye and Sele, by virtue of the power in her father's will, appointed by deed the sums received by the trustees on account of her legacies to her husband, and directed that the residue should be paid, in default of her further appointment, to her husband: she died in 1834 without having made any further appointment. Lord Saye and Sele and his son, in 1836, by deed conveyed the estates, subject to the said term, to the use of themselves and the survivor in fee. On the death of Lord Saye and Sele in 1844, his son became seised of the said estates, and as residuary legatee of his father entitled to the residue of the legacies charged thereon; and the trustees at his desire, in July, 1845, surrendered the estate, in lieu of selling it to realise the amounts charged upon it; so that the term created in January, 1827, became merged in the inheritance. The Crown claimed legacy duty on the two sums of 10,000*l.* so satisfied: and it was held that legacy duty was payable; that the 50,000*l.* stipulated for by the testator as a fund for the payment of his debts and legacies was personal estate;

and that the fact that the legacy and the land upon which it was charged had devolved upon the same person, whereby it became unnecessary for the trustees to realise the money by the sale of the land, was equivalent to satisfaction of the legacies within the meaning of the Schedule, Part III. of the Act of 55 Geo. III. c. 184. In giving judgment, Pollock, C.B., said that by the arrangement between Lord Eardley and his son, "Lord Eardley transfers in trust a certain portion of his personal estate, and receives in return a power to charge the estate; that is, in substance, a mortgage, which therefore is personal estate." Parke, B.: "The transaction is equivalent to this: Lord Eardley being possessed of valuable ornamental furniture, transferred it to his son for a mortgage of the estate by the latter. That being so, that mortgage was personal property, and all the legacies payable by means of that mortgage would be payable out of personal estate. I think this charge of 50,000*l.*, or so much of that sum as would be required to satisfy the legacies left by him under his will, was meant to be personal estate, and always was personal estate, and consequently it falls within the 55 Geo. III. c. 184: and the only question is, whether that is paid or satisfied. Part of it has been paid or satisfied out of what was clearly the personal estate of the testator, irrespective of this mortgage. With respect to that, the defendants admit there is no question. The remainder is satisfied by a compromise with the person who was entitled to the real estate and has paid off the mortgage. It comes, therefore, to just the same thing; and I think clearly the duty attaches." Alderson, B., and Martin, B., were of the same opinion.

The Manner in which the Duty is Payable.

A gift of a legacy or share of residue to a person absolutely is chargeable with duty on the corpus or capital value—and this although the gift may be liable to be defeated by a contingency. See sec. 17 of the 36 Geo. III. c. 52.

A gift to a person with a general power of appointment of property which in default of appointment would belong to such person, is to be regarded as an absolute gift. See sec. 18, Part III. of the 36 Geo. III. c. 52.

It is scarcely necessary to add that in the case of an acquisition of a share of residue under intestacy the duty is similarly payable upon the capital value.

The office printed Forms, No. 1, are applicable as receipts for legacies; and the office printed Forms, No. 3, for residues.

The value of an annuity directed to be purchased is to be ascertained by reference to the tables in the Appendix, but the duty, instead of being payable by instalments, is to be paid upon such value as in the case of an absolute bequest. See sec. 10 of the 36 Geo. III. c. 52. An executor before purchasing an annuity of this description will do well to peruse carefully this section.

Where a "legacy," whether absolute or by way of annuity is given in such terms that the amount or value of the benefit conferred can only be ascertained from time to time by application of the allotted fund, the duty is payable upon each sum applied in satisfaction of such gift as an absolute bequest. See sec. 11 of the 36 Geo. III. c. 52.

A gift to different persons in succession of plate, furniture, or other things not yielding any income, is not chargeable with duty, unless the same shall be actually sold or disposed of, or shall come to any person having power to sell or dispose thereof, or having an absolute interest therein. See 36 Geo. III. c. 52, s. 14.

A gift of personal estate to be applied in the purchase of real estate to a person absolutely, is chargeable with duty as an absolute legacy.

Where the gift is to different persons in succession, and any one of them (see *De Lancey* v. *The Queen*, L. R. 7 Ex. 142) becomes entitled to an estate of inheritance in possession before the personal estate has been applied in the purchase of real estate, he is chargeable to duty in respect thereof, as in the case of an absolute legacy. See 36 Geo. III. c. 52, s. 19. A tenant in tail, although a minor, is entitled to an estate of inheritance in possession within the meaning of this section. *The Attorney-General* v. *Twyford* (not reported) arose on this point. Sir Gilbert East made his will, designating his intended devisees and legatees by letters, and the different classes of his property by numbers. One of such classes (No. 1) contained a large sum of bank and other stock, and was given to K. (his wife) for life, and after her death the will directed the executors "to proceed directly to lay out in one or more freehold estates all the above recited stocks in England, but nowhere else." The freehold estate was to go to various designated persons in succession, L. being the symbol denoting the person who was to have No. 1 after K.'s death. By an order made in 1841, in a suit to administer the estate, it was declared that L., then a minor, was entitled to the pos-

session of the rents and profits of the estates purchased with and out of No. 1, but without prejudice to the question whether he became so entitled as tenant in tail or tenant for life. In 1849, the Crown claimed legacy duty on the property, on the ground that L. became entitled to an estate of inheritance in possession in the real estate to be purchased; or in other words, that he was tenant in tail and not tenant for life. The Court of Exchequer declared that he was tenant in tail, and that the duty was payable on that footing: and the duty was accordingly paid. The reasons of the Court of Exchequer for this opinion, which were delivered by Rolfe, B., are to be found in *East* v. *Twyford* (9 Ha. 730). The construction of this will was, however, afterwards brought before the Court of Chancery, where Sir G. J. Turner, V.-C., held that upon the language of the whole will L. took an estate for life only. And this construction was on appeal affirmed in the House of Lords: Lord Cranworth, C. (who, as one of the Barons of the Exchequer, had himself delivered the judgment in *The Attorney-General* v. *Twyford*), admitting that, and elaborately showing why, the judgment of the Court of Exchequer was erroneous.

As this work is confined to the consideration of the payment of the tax, this part of the case, which is fully reported in both the Court of Chancery and the House of Lords, is not inserted here. After the decision of the House of Lords, the legacy duty amounting to upwards of 9000*l.*, which had been paid, was returned. The decision of the Court of Exchequer is, however, good to show that if L. had been tenant in tail of, or "entitled to an estate of inheritance in possession" in, the land, he would have been chargeable with duty.

A gift of a legacy or residue for the benefit of dif-

ferent persons in succession, who are chargeable with the duties at one and the same rate, is to be regarded as an absolute bequest, and the duty on the capital value is to be deducted from such legacy or residue. See ss. 12 and 13 of the 36 Geo. III. c. 52. It is immaterial whether the "different persons in succession" take the same by virtue of the will or as entitled by intestacy. See s. 15 of the 36 Geo. III. c. 52. It is also immaterial whether the persons take directly under the will or by the execution of a limited power of appointment created by the will. See also *Re Greenwood* (21 L. T. N. S. 25), as to the same liability where the persons entitled in succession take the income and capital in different proportions.

Where there is a general power of appointment given, in addition to a limited interest, to a person to whom the subject of the gift would not belong in default of appointment, the duty is only chargeable by way of annuity until the execution of the power, and then it is chargeable as in the case of an absolute bequest, after allowing the duty paid by way of annuity.

A gift by way of annuity within the meaning of the 8th section of the 36 Geo. III. c. 52, is chargeable with duty upon the value without reference to any contingency, as ascertained by the tables annexed to the Succession Duty Act (see 16 & 17 Vic. c. 51, s. 31), unless given before the 19th May, 1853, in which case the tables annexed to the 36 Geo. III. c. 52 are to be used, as decided in *Re Earl Cornwallis* (17 Ex. 580).

The facts of that case are very simple, and sufficiently appear from the judgment of the Court, which was delivered by Alderson, B. "The late Earl Cornwallis died on the 21st of May, 1852, leaving by his will certain legacies by way of annuity. At that time the law which

regulated the legacy duty upon these annuities depended on the 8th section of the 36th of Geo. III. c. 52. That section provides that the value of any legacy given by way of annuity shall be calculated, and the duty chargeable thereon shall be charged according to the tables in the schedule to that Act, and paid by four equal payments, the first payment to be on or before the payment of the first year's annuity. It is clear, therefore, that the Legislature intended that what may be called the capitalized value of the annuity, calculated according to certain tables, should be the value on which legacy duty was payable; and as this was so, and the legacy was given by Earl Cornwallis's will, we think the value of the legacy, as it then was, must be the value on which the duty was payable. Then came the Succession Duty Act, which came in force on the 19th of May, 1853. By the 31st section of that Act, it was provided that 'where it shall be required to calculate for the purposes of that Act, or of the Legacy Duty Acts, the value of any annuity or of any interest chargeable with duty as an annuity, such value shall after the time appointed for the commencement of that Act be calculated according to the tables in the schedule of this Act, and not according to the tables in the schedule annexed to the 36th of Geo. III. c. 52.' But we think this clause ought to be read as confined to annuities, given as legacies after the Act came in force, and requiring to be calculated in order to capitalize them, and on that capitalized amount to charge the duties thereon. But as to annuities given at a previous time, whose value was already required to be calculated according to another table, and on which calculation a definite amount of duty had then already become due, we think that the 31st clause has no operation. We cannot

think that the Succession Act could have intended to do so unjust a thing as to increase the amount of a legacy already ascertainable by mere calculation, and on the faith of which amount the executors may, for aught we know, have already acted. They had the power of purchasing, and may have purchased, before the Succession Duty Act came into operation, an annuity from the Government under the schedule to the 36th of Geo. III. c. 52; and if they had done so, and assigned such annuity to the legatee, they would have fully paid the legacy, and would have charged the estate with the purchase-money. It would be monstrous after this to charge them with duty on a larger value than that for which they had actually bought an annuity of the same amount from the Government themselves, and charged the purchase-money for it to the account of the estate already. We think, therefore, that the 31st section must be applied only to annuities given after the 19th of May, 1853."

Where there is a gift of a legacy or residue for the benefit of different persons in succession, some of whom are chargeable with duty at different rates, the persons entitled for life, or any other temporary interest, are chargeable upon the bequests to them by way of annuity under the provisions of the 8th section of the 36 Geo. III. c. 52.

A gift to a person of a limited interest in a legacy or residue is chargeable with duty by way of annuity, notwithstanding that a general and absolute power of appointment shall also be given to the same person if in default of appointment the legacy or residue would not belong to such person.

A gift of personal estate directed to be applied in the purchase of real estate to different persons in succession,

is chargeable with duty as a gift by way of annuity until any person becomes entitled to an estate of inheritance in possession in the real estate to be purchased, or until the real estate is purchased. See 36 Geo. III. c. 52, s. 19. And the duty is to be calculated without regard to this contingency, which is not a contingency contemplated by the proviso in the 8th section as to a return of duty.

In *Advocate-General* v. *Earl of Stair*, in the Court of Exchequer in Scotland (not reported), 15th July, 1850. John, sixth Earl of Stair, who had executed an entail of certain of his lands, afterwards executed testamentary deeds of settlement, conveying to trustees his unentailed lands, stock, and whole personal property, with directions "to lay out the residue of the trust funds, interest, and proceeds thereof," in the purchase of lands to be annexed to his entailed estate, for the benefit of the successive heirs of entail. This direction was interpreted by the House of Lords to be, that the successive heirs of entail were entitled to the interest and proceeds of the trust funds arising from and after the period of twelve months, usually allowed by the law of Scotland for the payment of debts and legacies, until the whole of the trust funds, together with the interest accruing prior to the lapse of the twelve months, should be invested in land, in terms of the deed. The testator died on the 1st of June, 1821. The trustees laid out part of the trust funds in the purchase of lands prior to the lapse of twelve months subsequent to his death, and thereafter proceeded to invest the residue from time to time until the whole was invested before the 1st of June, 1828. The seventh Earl of Stair was the heir of entail in possession of the entailed lands, and of the lands purchased by the

trustees during the period from the 1st of June, 1822, to the 1st of June, 1828; and as such was entitled to and was paid the interest and proceeds of the trust funds not invested in land. On these facts it was held—

(1) Under the 19th section: That inasmuch as the seventh Earl of Stair did not come into the enjoyment of the interest and proceeds of the trust funds till the 1st of June, 1822, he was not chargeable with duty on that part of the trust funds which had been "actually applied to the purchase of real estate" before that date, but that on the remainder he was chargeable with duty as "personal estate;"

(2) Under the 12th section: That inasmuch as this was a legacy or residue given to "be enjoyed by different persons in succession," the duty on it was payable as on an annuity for life of the annual amount of such interest and proceeds; and,

(3) Under the 8th section: That the duty was payable by four equal annual instalments, each instalment being calculated on the amount of the interest and proceeds received during the year at the end of which it was payable, excluding from such calculation the proceeds of the sums intermediately invested in land.

It was also here held that such an investment was not a contingency other than death within the meaning of the proviso in the 8th section.

A gift of a rent charge to a person and his heirs is chargeable with duty upon the value of an annuity in perpetuity, calculated by Table III.

Duty in respect of gifts by way of annuity chargeable under the provisions of the 8th section, is payable by four annual instalments, the first of which is to be paid before or on completing the payment of the first year's annuity. Should the annuity determine by a contin-

gency other than death, the section provides for an adjustment of the duty.

A question may arise as to the calculation of an annuity; whether it is to be considered to be held for a single life or during two or more joint lives, as in *The Attorney-General* v. *Lord Wynford* (9 Ex. 746). A testator by his will, dated 1849, directed his executors to assign and transfer the residue of his personal estate to the trustees of the marriage settlement of his niece, Mary Ann Angerstein, the wife of William Angerstein, to be held by them upon trust, out of the annual income to pay to her during the joint lives of herself and her husband an annuity of 2000*l.* for her separate use, to be payable on the two half-yearly days of payment on which a certain annuity of 500*l.* was payable to her under the settlement, and to stand possessed of the residue upon such and the same trusts, subsequent to the trusts as to the annuity of 500*l.*, for such and the same person, &c., as were declared in the said settlement concerning the funds therein comprised. By the said settlement, which was dated September, 1842, it was declared that the trustees should stand possessed of the settled property upon trust, during the joint lives of the said William Angerstein and his then intended wife, to pay her or her appointees an annuity of 500*l.*, and subject thereto upon trust to pay the residue or surplus of the dividends, &c., to the said William Angerstein and his assigns during his life, and after the death of either of them, upon trust to pay the dividends, &c., to the survivor, during his or her life, and after the death of such survivor, upon certain trust for the benefit of the children. The testator died in 1850, leaving both his niece and her husband surviving, and the income of his estate, after payment of the annuities, left

an overplus. The Crown contended that legacy duty was chargeable upon the interest given to the husband in respect of an estate in the surplus annual income (after payment of the annuity of 2000*l.*) for his own life, with a contingent executory gift over of the whole of the trust funds in the event of his surviving his wife: the defendants arguing that it was chargeable in respect of the surplus annual income (after payment of the annuity) as upon an annuity for the joint lives of himself and his wife only. By the tables in 36 Geo. III. c. 52, a larger amount of duty was payable in respect of an annuity held on a single life than that payable on one held on the joint continuance of two lives. The Court held that the husband took the surplus as tenant for his own life, and not for the joint lives of himself and his wife: and he consequently had to pay the larger amount of duty.

The gift of a legacy or residue in joint tenancy is chargeable with duty in proportion to the respective interests of the persons who share in the bequest. See 36 Geo. III. c. 52, s. 16.

In the case of *The Attorney-General* v. *Bacchus* (9 Pri. 30, and 11 Pri. 547), a testator bequeathed the residue of his personal estate to his son-in-law, G. B., and P. his wife (the testator's daughter), their executors, administrators, and assigns, for their absolute benefit. It was held, both in the Court of Exchequer and in the Exchequer Chamber, that this legacy was not liable to the duty of 1*l.* per cent. on the whole, as a bequest to or for the benefit of P., a daughter of the testator, nor to 10*l.* per cent. on the whole, as being given to, or devolving on, or for the benefit of G. B., a stranger in blood to the deceased; but to be liable to the payment of 1*l.* per cent. as to one moiety, and to 10*l.* per cent. as to the other

moiety. This case was followed in *The Attorney-General* v. *Burnie* (3 Yo. & Jer. 531), where a life interest having been given to the testator's son and his wife, it was held that the legacy duty was to be calculated at the rate of 1*l.* per cent. for the son's moiety, and at 10*l.* per cent. for that of his wife.

Where a gift of a legacy or share of residue is satisfied by a compromise, the provisions of the 36 Geo. III. c. 52, s. 23, are applicable.

By whom Duty is to be paid.

The persons who are made accountable are generally defined in the 36 Geo. III. c. 52, ss. 6 and 13; and 45 Geo. III. c. 28, s. 5. They are the persons administrating the estate or satisfying the several gifts, trustees and legatees, the latter only when they have received the gift without deduction of duty, except in the case of a gift of articles within the provisions of 36 Geo. III. c. 52, s. 14, and the case of a gift by way of an annuity charged upon some other legacy within the provisions of the 36 Geo. III. c. 52, s. 9.

Not only an original trustee, but also any trustee subsequently appointed who deals with property subject to the duty, is included in the term trustee, as used in 36 Geo. III. c. 52, s. 13.

In *Re Jones's Trusts* (21 L. J. Ch. 566), a testator bequeathed the residue of his personal estate to his executor in trust for his wife for life, and after her death for his nephews and nieces. Legacy duty would therefore be payable on the death of the wife. In the lifetime of the wife the executrix of the surviving executor of the testator was desirous of retiring from the trust, but

doubted whether she could safely do so, as she was by the Act personally liable to pay the duty; and it was suggested that the words in this section (sec. 13), "Trustees or trustee or other persons to whom the same shall be payable or paid in trust for the persons entitled in succession" meant the trustees named in the will, and did not apply to those subsequently appointed. But Sir G. J. Turner, V.-C., said that the trustees named in the will would be the persons to whom the money was *payable*, but there was also in the section the word *paid;* from the insertion of that word he thought that the clause took in not only the trustees named in the will, but trustees subsequently appointed.

The Court of Chancery and County Courts are to provide for payment of duty in respect of property which is the subject of an administration suit (see 36 Geo. III. c. 52, s. 25), but the pendency of an administration suit in Chancery (notwithstanding the 25th section of the Act of 36 Geo. III. c. 52) is no answer to a rule requiring an executor or administrator to deliver an account (*Re Sammon*, 3 M. & W. 381). If this failed to produce the required account, a rule *nisi* for an attachment was, on motion, granted; which became of itself absolute by a day certain, unless cause were shown on or before that day (*Re Vivian*, 1 Cro. & Jer. 409). The defaulter was then liable to be arrested, and to stay in prison till he should settle his account with the office.

Whether in an information for the payment of legacy duty all the executors living and the representatives of such as may be dead were necessary parties, seems uncertain. *The Attorney-General* v. *Hughes* (11 L. J. Ch. 329.)

It is the duty of solicitors, not only not to conceal

from the Court the fact of non-payment of the duty, but to make inquiry themselves, and not allow the Court to fall into error. In *Bryan* v. *Mansion* (3 Jur. N. S. 473), Lady Doyle and her husband Sir J. M. Doyle were under a will entitled to successive life interests in a fund in Court. The legacy duty on the wife's interest was paid. Sir J. M. Doyle mortgaged his and his wife's interest to an insurance company, and part of the dividends were paid to the company during the wife's life. Upon her death, in 1851, an order was made for payment of the dividends to the company, but no provision was made in it for the payment of the legacy duty upon Sir J. M. Doyle's interest. Upon his death, in 1856, this mistake was discovered; and on the petition of the Attorney-General the company were ordered to pay the duty. Lord Cranworth, C., said the case was one which involved important considerations. There had always been great difficulty in the Accountant-General's Office to ascertain whether legacy duty had been paid on funds in Court, and there had been a practice in the Accountant-General's Office, in order to stimulate the vigilance of the clerks on the subject, to pay a fee on the discovery of such facts, a practice which had very properly been abolished. His lordship had endeavoured to remedy the defect by the order of the 9th of March, 1854, which, though perhaps not quite effectual, had certainly been so to some extent. In the present case there was no question, upon the Legacy Duty Acts, that where property was given in succession the duty was charged upon each life interest as an annuity, until it came to a person absolutely entitled, or to a series of persons in the same degree of relationship to the testator, when the whole duty was properly payable out of

the corpus of the fund. That the solicitors must have been aware of this rule could admit of no doubt. When Lady Doyle became entitled the duty was paid, and it was clear that when she died a new duty was payable on her husband coming into possession of the life interest. That seemed to have been overlooked on the application for the order made on the death of Lady Doyle, as that order made no provision for the duty, but directed the whole dividends to be paid. That was clearly a wrong order, because the 25th section provided for the payment of the legacy duty in the first instance. Consequently, the company had, under this order, received the whole dividends without discharging the legacy duty. How, then, came this error to arise? The suggestion was, that the fact of the non-payment of the duty was improperly concealed from the Court by the solicitors of the company. After a careful consideration his lordship could not believe that the solicitors did not know that the duty was not paid. It was not a circumstance likely to escape the observation of the solicitors; they said they were unaware that the duty was not paid, and this was strengthened by the fact of there being no application for it. But the solicitors knew that the Court could not properly make such an order without providing for the duty. His lordship did not say that they knew it was not paid, but no inquiry having been made, they left the Court to fall into error. The question then was, what were the rights of the Crown as to the recovery of this duty? Here there was considerable doubt. It was said that the only remedy was by some kind of suit in the Court of Exchequer, and that the Court had no right to make a summary order upon persons who were strangers to the suit. According to

the strictness of the old practice, his lordship was not sure that the correct course was not to proceed by information in the nature of a bill of review, to correct the order of 1851. But the Court had diverged from the old rules where a more summary but equally honest course could be adopted. If an information were filed, there would be no other facts brought before the Court than those of which it was now in possession; and therefore, though it might be anomalous to make such an order while the order of 1851 still existed, he should direct the amount of the legacy duty to be ascertained, and order that the company should pay it; and also the costs of the present application.

A legatee either of a legacy or of an annuity who has received his benefit without deduction of legacy duty, must reimburse the executors or trustees any money that they are afterwards called upon to pay for duty: and this whether he is still in the enjoyment of his benefit or not. *Hales* v. *Freeman* (1 Br. & Bing. 391) was an action by trustees of real estate charged with an annuity against the annuitant, to recover the amount of the legacy duty which they had paid on the annuity eight years after the death of the testatrix and three years after the defendant had assigned the annuity covenanting it was free from encumbrances. The testatrix died in 1808. The plaintiff had paid the annuity in full, without deducting the duty, to the defendant for five years, and afterwards to his assignee. In 1816 they paid the legacy duty. And it was argued for the defendant that the duty should have been deducted during the first four years according to the Act, and that the executors' right to retain or deduct was confined to those four years. But the Court held otherwise; that the defendant was liable to reimburse

the trustees: and so far from the payment being voluntary after the four years, it is clearly compulsory on the clause of the statute holding executor and legatee liable at any time.

In *Foster* v. *Ley* (2 Bing. 269), the defendant had received a legacy in pursuance of an order of the Court of Chancery, and in the order provision for the payment of the duty had been overlooked: the executors had paid the duty after the legacy had been received out of Court. The Court of Common Pleas held that the executors might recover the amount from the legatee, who might have renounced the legacy, but who having accepted it must accept it *cum onere.*

The same was determined in *Bate* v. *Payne* (13 Q. B. 269), where an executor had allowed a legatee of leaseholds to occupy for fifteen years. The executor was then called upon to pay, and paid legacy duty, as well on the profits accruing during the fifteen years as on the principal value of the premises, and the Court held that he might recover the whole amount from the legatee.

The purchaser for value of a legacy has no higher equity than the legatee himself. (*Jennings* v. *Bond,* 8 Ir. Eq. Rep. 755.)

In a case in the Exchequer in Scotland, *Sir John Nisbett's Trustees* v. *Learmonth* (8 Sco. Sess. Ca. 2d Ser. 69), a legatee under the will of a testator sold to a purchaser in July, 1831, an "annuity of 2500*l.* a year as settled and bequeathed to me by the trust deed and will of my late father, such annuity of 2500*l.* to be receivable by you (the purchaser) from the 7th of June, 1831," the period at which it had vested in the legatee. The legatee shortly afterwards died, and in 1842 the trustees of the original testator had to pay

legacy duty on 12,000*l.*, part of the capital producing the said annuity. And in a question between the purchaser and the representatives of the legatee the Court considered the purchaser liable for the duty both on the principal sum and also on interest which had accrued since the original testator's death till 1842. Lord Justice Clerk Hope said: "The purchaser had bought this legacy subject to the known legal burdens, without payment of which it could not be received by the legatee. When he so bought it the duty had *attached*, although it might not be exigible at the time." And Lord Moncrieff said, that although the assignment was silent on the subject, "the duty was a known burden on the legacy, when it should emerge, which must follow it in the hands of every one who might acquire right to it. The subject sold could only be the legacy *minus* the duty."

In *Bliss* v. *Putnam* (7 Beav. 40), a legatee being indebted to A., by a deed which represented that his legacy was "not encumbered" assigned it to the creditor upon trust to retain a moiety, and as to the residue in trust for himself, the legatee. The fund was in Court, and liable to legacy duty. It was held by Lord Langdale, M.R., that the creditor's moiety must bear its share of the duty, which being a Government charge on the fund did not come within the view of the parties under the word "encumbrance."

In *Bignold* v. *Giles* (28 L. J. Ch. 238), a testator directed his estates to be sold, and gave the dividends of one portion to his wife for life, and after her death he gave the capital to A. He gave the second portion to A., subject to various annuities. By arrangement, the first portion was paid by the executors to A. during the widow's life, and no sum was either retained or

paid in respect of the legacy duty which would become payable on the death of the widow. A. assigned the second portion to the plaintiff, and the surviving executors of the surviving executor of the testator joined in the assignment for the purpose of admitting A.'s title to the property, and stating that they knew of no encumbrance on it. Upon the death of the annuitants the assignee filed a bill against the executors for a transfer of the fund. Sir R. T. Kindersley, V.-C., held that the defendants were not entitled to retain the legacy duty payable on the first portion of the property: and the Court of Exchequer, in *The Attorney-General* v. *Giles* (5 Hurls. & Norm. 255), considered the legacy of the second portion altogether distinct from the disposition of the first, and that the assignee was not liable to legacy duty on more than the second portion assigned to him.

All persons receiving, rightly or wrongly, money for legacy duties, and misappropriating the same, are liable for the amount; and payment of the moneys to the Commissioners may be enforced by the Court of Exchequer. See 13 & 14 Vict. c. 97, s. 8.

The Rates at which the Duty is to be Assessed.

The part of the schedule of the 55 Geo. III. c. 184, which applies where the testator or intestate died after the 5th April, 1805, is here given—

For every legacy, specific or pecuniary, or of any other description, of the amount or value of 20*l.* or upwards given by any will or testamentary instrument of any person who shall have died after the 5th day of

April, 1805, either out of his or her personal or movable estate, or out of or charged upon his or her real or heritable estate, or out of any moneys to arise by the sale, mortgage, or other disposition of his or her real or heritable estate, or any part thereof, and which shall be paid, delivered, retained, satisfied, or discharged after the 31st day of August, 1815;

Also for the clear residue (when devolving to one person), and for every share of the clear residue (when devolving to two or more persons) of the personal or movable estate of any person who shall have died after the 5th day of April, 1805 (after deducting debts, funeral expenses, legacies, and other charges first payable thereout), whether the title to such residue or any share thereof shall accrue by virtue of any testamentary disposition, or upon a partial or total intestacy, where such residue or share of residue shall be of the amount or value of 20*l.* or upwards, and where the same shall be paid, delivered, retained, satisfied, or discharged after the 31st day of August, 1815;

And also for the clear residue (when given to one person), and for every share of the clear residue (when given to two or more persons) of the moneys to arise from the sale, mortgage, or other disposition of any real or heritable estate directed to be sold, mortgaged, or otherwise disposed of by any will or testamentary instrument of any

person who shall have died after the 5th day of April, 1805 (after deducting debts, funeral expenses, legacies, and other charges first made payable thereout, if any), where such residue or share of residue shall amount to 20*l.* or upwards, and where the same shall be paid, retained, or discharged after the 31st day of August, 1815;			
Where any such legacy or residue or any share of such residue shall have been given, or have devolved to or for the benefit of *a child of the deceased, or any descendant of a child of the deceased,* to or for the benefit of *the father or mother or any lineal ancestor of the deceased,* a duty at and after the rate of one pound per centum on the amount or value thereof	1	0	0
Where any such legacy or residue or any share of such residue shall have been given, or have devolved to or for the benefit of *a brother or sister of the deceased, or any descendant of a brother or sister of the deceased,* a duty at and after the rate of three pounds per centum on the amount or value thereof	3	0	0
Where any such legacy or residue or any share of such residue shall have been given, or have devolved to or for the benefit of *a brother or sister of the father or mother of the deceased, or any descendant of a brother or sister of the father or mother of the deceased,* a duty at and after the rate of five pounds per centum on the amount or value thereof	5	0	0

Where any such legacy or residue or any share of such residue shall have been given, or have devolved to or for the benefit of *a brother or sister of a grandfather or grandmother of the deceased, or any descendant of a brother or sister of a grandfather or grandmother of the deceased*, a duty at and after the rate of six pounds per centum on the amount or value thereof . . .	6	0	0
And where any such legacy or residue or any share of such residue shall have been given, or have devolved to or for the benefit of any person *in any other degree of collateral consanguinity to the deceased* than is above described, to or for the benefit of *any stranger in blood to the deceased*, a duty at and after the rate of ten pounds per centum on the amount or value thereof .	10	0	0
And all gifts of annuities or by way of annuity, or of any other partial benefit or interest out of any such estate or effects as aforesaid, shall be deemed legacies within the intent and meaning of this schedule.			
And where any legatee shall take two or more distinct legacies or benefits under any will or testamentary instrument which shall together be of the amount or value of 20*l.*, each shall be charged with duty, though each or either may be separately under that amount or value.			

But under the provisions of the 44 Vict. c. 12, s. 42, the duty is imposed on every pecuniary legacy or residue or share of residue under the will or intestacy of a

person dying on and after the 1st June, 1881, (1) unless in the case of a person dying after 24th March, 1880, the whole personal estate is shown by the residuary account not to amount to the sum of 100*l.*; (2) unless such legacy or residue or share of residue forms part of any estate and effects to which an affidavit or inventory stamped with a duty of 30*s.* relates, the whole personal estate in the United Kingdom or abroad not exceeding the value of 300*l.* (see s. 36); (3) or unless such legacy or residue or share of residue is payable out of or consists of any estate or effects according to the value whereof the duty has been paid, on the affidavit or inventory or account, and the legacy duty is payable at the rate of one per cent. (see s. 41).

The apparent injustice of considering husband and wife two persons was remedied by the 11th section of the Succession Duty Act, as to legacies under wills of persons dying on and after the 19th of May, 1853, the day on which the Succession Duty came into effect; but it soon became apparent that this limitation could not be maintained, and the Treasury accordingly have by a minute (which, however, has not the force of law), authorised the Commissioners to consider this section applicable to the cases of *all* legacies thereafter chargeable with duty, without reference to the date of the testator's death.

The part of the schedule which gives the rates applicable to cases where the testator or intestate died before or upon the 5th April, 1805, will be found in the schedule itself, which is printed in the Appendix.

As regards Great Britain, it should be noticed that before the 45 Geo. III. c. 28, no provision was made for taxing children or other lineal descendants, and that before the 55 Geo. III. c. 184, no provision was made

for taxing father or mother, or other lineal ancestors, with legacy duty.

As regards Ireland, it was not until 10th October, 1842 (5 & 6 Vict. c. 82), that legacies to lineal issue or lineal ancestors became chargeable with duty.

It is to be remembered that a legatee who does not take in the aggregate legacies or shares of residue to the amount or value of 20*l.* is not chargeable with duty, except in the case of a pecuniary legacy or residue or share of residue under the will or intestacy of a person dying on or after the 1st June, 1881.

Under the will or intestacy of a person dying on or after the 1st June, 1881: (1) The duty at the rate of one per cent. is not payable on any legacy or residue or share of residue payable out of assets covered by the stamp on the affidavit, or inventory, or account; and (2) The duty is not payable on any legacy or residue, or share of residue which is payable out of or consists of any estate or effects to which an affidavit or inventory, stamped with a duty of 30*s.*, relates, the whole personal estate not exceeding 300*l.*

As between the Crown and the legatee the following legacies are by statute exempt from the payment of duty:—

(1) Any legacy to or for the benefit of the Royal Family (55 Geo. III. c. 184, Schedule).

(2) Any legacy to or for the benefit of the husband, or wife of the deceased (55 Geo. III. c. 184, Schedule).

(3) Any legacy consisting of books, prints, pictures, statues, gems, coins, medals, specimens of natural history, or other specific articles given or bequeathed to or in trust for any body corporate, aggregate or sole, or to the Society of

Serjeants' Inn, or any of the Inns of Court or Chancery, or any endowed school, in order to be kept and preserved by such body corporate, society or school, and not for the purposes of sale (39 Geo. III. c. 73, s. 1).

(4) Any fund expressly set apart for the payment of duty (36 Geo. III. c. 52, s. 21).

(5) Any legacy given for the education and maintenance of poor children in Ireland, or to be applied in support of any charitable institution in Ireland, or for any purpose merely charitable (*i.e.*, in Ireland) (5 & 6 Vict. c. 82, s. 38).

This last exemption only applies to gifts by wills of testators dying domiciled in Ireland. See *Attorney-General* v. *Hope's Executors* (Ir. Rep. 2 C. L. 368); and *Attorney-General* v. *Delaney* (Ir. Rep. 10 C. L. 131).

Gifts to provide masses or found convents (see *Stewart* v. *Greene*, Ir. Rep. 5 Eq. 470), or for any other purpose not necessarily conducing to the edification of the public, are not, in legal parlance, charitable gifts.

Gifts for charitable purposes which may be performed out of Ireland are not exempted from duty.

(6) Any legacy or residue, or part thereof, bequeathed out of the estate and effects of a deceased depositor in any savings bank in England or Ireland, where the whole of such estate and effects does not exceed the value of 50*l*. (26 & 27 Vict. c. 87).

(7) Any legacy or residue where the whole personal estate of any person dying after the 24th March, 1880, is shown by the account required by the 36 Geo. III. c. 52, ss. 27 and 35, not to amount to the sum of one hundred pounds. See the 43 Vict. c. 14, s. 13.

(8) Any legacy or residue or share of residue under the will or intestacy of a person dying on or after the 1st June, 1881, payable out of or forming part of the estate and effects to which an affidavit or inventory stamped with a duty of 30*s.*, relates, the whole personal estate in the United Kingdom or abroad not exceeding 300*l.* See 44 Vict. c. 12, s. 36.

And the legacy duty *at the rate of* 1 *per cent.* is not payable in respect of any legacy, residue, or share of residue payable out of or consisting of any estate or effects according to the value whereof duty has been paid on the affidavit or inventory or account under the provisions of the 44 Vict. c. 12, which relate to grants of probate and letters of administration issued on and after 1st June, 1881, and donations *mortis causâ* made by any person dying on and after the 1st June, 1881. See 44 Vict. c. 12, s. 41. But this exemption and the exemption (8) do not affect legacies out of real estate, or out of foreign assets, or gifts of proceeds of sale of real estate.

No legacy, or residue, or share of residue, or share of moneys to arise from the sale of real estate, is to be paid, either wholly or in part, without a receipt containing certain particulars (see 36 Geo. III. c. 52, ss. 26, 27); or retained (s. 35).

The forms in use are—

No. 1, for all legacies;
No. 2, for all annuities; and
No. 3, for residue.

The instructions generally necessary for preparing a form of receipt, or an account, are printed on these forms.

The receipt must include any interest which may

have accrued on the legacy as well as the principal; for the Crown is entitled, when payment is postponed, to duty on the interest which has accrued both—

(1) On residue; and

(2) On specific pecuniary legacies.

(1) This right of the Crown, as to residue, was established in *The Attorney-General* v. *Cavendish* (Wightwick 82), which was an information for legacy duties against the defendant, the executor and residuary legatee of Lord Frederick Cavendish. On the trial the following facts were agreed to be admitted, and a special verdict was accordingly found, stating that the testator died the 21st October, 1803, and his will was proved on the 29th of October following. The 30th of July, 1808, the defendant, being the descendant of the brother of the deceased, transmitted to the Commissioners of Stamps an account of the testator's personal estate, intended to be retained by him for his own benefit in due course of administration as executor and residuary legatee, and offered to pay 1225*l.* 2*s.*, being 2*l.* 10*s.* per cent. on 49,006*l.* 4*s.*; excluding all the interest which had accrued after the testator's death, which would have made the whole amount to 61,964*l.* 6*s.* 1*d.*, the duty upon which was 1549*l.* 2*s.* 1*d.* And the question was, which of the two sums the Crown was entitled to receive. The case was twice argued, and decided in favour of the Crown's right to receive the larger of the two sums. Macdonald, C.B., in giving judgment, said, "The clause in this Act that is most material is the 35th, but neither in this nor in any other is any particular time mentioned; so far as it goes it seems to speak of the time then present; it certainly does not refer back, and all the other clauses seem of the same description; it seems, therefore, to refer to the time

when the residuary legatee was performing the act of retaining. The 6th section directs the duties to be paid by the executor upon retainer; there the *punctum temporis* is the act of retaining. The 22nd, though referring to specific legacies, strongly applies; 'to set a value thereon' clearly refers to the time present: how easy to have said 'what the value was at his death,' if the Legislature had so intended it. The 23rd also is material; the duty which is to be charged and paid in respect of any legacy according to the amount 'or value of the property taken in satisfaction thereof' must mean according to the value of the property at the time of taking it in satisfaction of the legacy. The 33rd also has a similar provision, but not a hint of any time but the present. Collating all the clauses that can be profitably referred to, the computation is to be made on the value at the time of computing, and there is no distinction made by the Act in this respect between the present and such cases as are embraced by those clauses. The word residue has a clear meaning: it refers not only to the sum at the time of the death, but it draws along with it the interest; the Act does not in terms say whether the duty is to be charged upon the amount at the death, or upon the amount by accretion; the defendant, therefore, ought to show that in this case a different meaning belongs to the word. The law could not fix a time; many circumstances might embarrass and delay, as has happened in the present case, and in the meantime estates may increase by dividends or by interest; but they may also decrease. Suppose the residue to be 20,000*l.*, in the 3*l.* per Cents., which were at par at the testator's death, and before the delivery of the note they fall 50 per cent.; would it be right to charge the duty upon the stock at par, as at the time of death?

The Attorney-General would then be told that the Act did not say so. Or if a valuable house, worth 10,000*l.*, was burned down the day after the testator's death, and the materials were only worth 200*l.*, would it be right to charge upon the 10,000*l.*? Here 10,000*l.* was lying at the banker's; if the bank had failed, is the duty to be paid, though only one penny in the pound be recovered? Take the case of a lease for three lives, and the two youngest die off, must you go back and compute the value as on three lives, when only one of eighty years is left? If taken from the death in such instances of decrease, it would be evident oppression; but it is quite indifferent to the legatee whether the duty be taken at the death or ten years afterwards, he pays the same: if taken immediately, 10*l.* only is paid; if he waits ten years, that would give 5*l.* interest, and then 15*l.* is demanded, yet he still pays only the 10*l.* which he should have paid originally. The public had a right to the 10*l.* at first, and so they have to the profit made by that 10*l.* after it had legally vested in Government. Upon the whole, therefore, we are of opinion that the construction contended for by the Crown is the least inconvenient, in no case can the legatee be out of pocket by it; and by the other construction the public would be inconvenienced, as it would make it the interest of the executor to delay. In cases of diminution it would be great hardship and oppression to compel the party to pay upon the residue at the death; in cases of augmentation he can be no loser, whether he pays the simple duty at the death, or the duty and the interest made upon it ten years afterwards."

(2) The right of the Crown is similar in the case of pecuniary legacies. In *Thomas* v. *Montgomery* (3 Russ. 502), the Duke of Queensbury died in December, 1810,

having by his will bequeathed legacies to a considerable amount, which he directed should be paid within three months after his death. Shortly after his death a suit was instituted on behalf of the legatees, and a large fund was brought into Court. The testator's affairs were in so complicated a state that no payment was for some time made to the legatees, and in the meantime the fund in Court was accumulating. In 1818, however, and again in 1824, portions of the fund were sold and apportioned among the legatees; legacy duty being paid on the whole, but under protest that such portion as consisted of interest was not liable to duty. On the remainder being about to be apportioned among them, they presented a petition, praying that so much only might be deducted for legacy duty as with what had already been paid would make up the duty on the amount of the principal. It was, however, decided that when a legacy is not paid at the time appointed by the testator, the duty is payable on the aggregate amount of capital and interest which is ultimately received by the legatee. Lord Lyndhurst, C., said: "The Court took possession of the assets for the purposes of administration. The legacies were payable three months after the testator's death, and if the Court had been in a situation to have appropriated the funds then, it would have appropriated one part to the legatees and one part to the payment of the legacy duty. Owing to the circumstances of the case this could not then be done, but now it is the duty of the Court to put all parties as nearly as possible in the same situation as if the legacies had been paid three months after the testator's death. The fund must be considered as appropriated to the satisfaction of the legatees and the payment of the duty from the time when the legacies

were payable; at that time a certain proportion of the appropriated sum would have belonged to the legatees, and a certain proportion of it would have belonged to the Crown; and it appears to me to be the justice of the case, and not contrary to the Acts of Parliament, but rather consonant to their whole scope and spirit, that the legatees should have that part of the fund which they would have had if the appropriation had been made at the time fixed by the will, and that the Crown should have the full benefit of that part of the fund which it would have been incumbent on the Court at the same time to have set apart for the discharge of the duty."

The same was decided in the case of rents accruing on leaseholds, in *Bate* v. *Payne* (13 Q. B. 900). See also the case of *Sir John Nisbett's Trustees* v. *Learmonth* (8 Sco. Sess. Ca. 2nd Ser. 69), in the Court of Exchequer in Scotland.

It is now expressly enacted, by section 9 of the 31 & 32 Vict. c. 124, that the Crown is entitled to payment of interest at the rate of four per cent. on arrear of legacy duty, and that the interest should be recoverable in the same manner as the duty itself. For manner of recovery, see 28 & 29 Vict. c. 104, Appendix.

It follows, that in rendering an account of the residue, all investments which shall have been made of any part of the deceased's personal estate, together with all dividends, interests, and profits arising from the personal estate of the deceased subsequent to the time of the deceased's death, and all accumulations thereof, down to the time of the executor delivering the account and offering to pay the duty thereon, must be considered as part of the deceased's personal estate, and accounted for accordingly.

And in respect of property yielding no income, such as furniture, &c., interest at the rate of four per cent. per annum must be accounted for from the time when the duty becomes due.

Effects not consisting of money or securities for money, and not sold, are to be valued at the time the account is rendered, when inventories and proper valuations thereof will be required to be produced. Stock, shares, &c., are to be valued at the medium price of the day on which the account is dated. See 36 Geo. III. c. 52, s. 22.

If owing to certain circumstances the duty cannot be ascertained in the ordinary manner within two years from the death of any person deceased, the Commissioners have power to compound. See 36 Geo. III. c. 52, s. 33.

The Commissioners are now empowered to commute legacy duty presumptively payable (see 43 Vict. c. 14, s. 11); and also to discharge an executor, administrator, or trustee from claim to duty on distribution of a fund upon his complying with the instructions contained in section 12 of the same Act; and by s. 43 of the 44 Vict. c. 12, all difficulty as to commutation appears to be removed, as the duty may be assessed "at such a sum by way of composition as having regard to the circumstances shall appear to be proper," and it will not be necessary to deal separately with each reversionary interest when the duty is payable at different rates.

All legacy duties can be paid personally, or by an agent, at the Legacy Duty Office, Somerset House, where also the proper forms can be obtained.

Executors or their agents residing in the country will be supplied with the necessary forms on applying to

the Collector of Inland Revenue, or at any post-office issuing money orders. When the forms are properly filled up they should be transmitted by post, addressed "The Controller of Legacy and Succession Duties, Somerset House, London," for examination, and when the receipts and accounts are found to be correct, instructions for the payment of the duty will be given.

Mistakes in paying duty may be rectified, if no suit be instituted, on payment of the difference together with 10*l.* per cent. within three months; and persons paying or receiving money contrary to the Act are indemnified on discovering the other offending party. See 36 Geo. III. c. 52, s. 30.

An overpayment of duty is dealt with, and a return is provided for, in the 36 Geo. III. c. 52, s. 34.

An application for return of legacy duty overpaid should be made upon affidavit of the accountable parties, setting forth all the facts and circumstances, and the affidavit should be presented personally or by an agent at the Legacy Duty Office, Somerset House, with the receipt for the duty alleged to be overpaid, and the evidence in support of the claim.

If the probate of the will is revoked or made void, the duty is to be repaid or allowed to the rightful executor. See 36 Geo. III. c. 52, s. 37.

In the case of *The Queen* v. *The Commissioners of Stamps and Taxes* (8 Q. B. 657), John Stracey, by an instrument purporting to be his will, bequeathed all his real and personal property to Jackson, a stranger, whom he appointed executor. Jackson proved the will, and paid the duty of 10*l.* per cent. on the net amount of 12,748*l.* Afterwards, Taverner, the next of kin of Stracey, disputed the will, on the ground that Stracey was not of disposing mind. The probate to Jackson

was revoked, and administration granted to Taverner. Before the revocation of the probate an agreement was made between Taverner and Jackson to the effect that Jackson should pay Taverner 6100*l.*, and that Taverner, in consideration thereof, should release Jackson from all claim on the 12,748*l.* Taverner was liable, by reason of consanguinity, to a duty of less than 10*l.* per cent. It was held that, under this section (sec. 37), Jackson was entitled to a return of duty, not only on the 6100*l.*, but also on the whole amount; and that the duty on the whole 12,748*l.* was to be accounted for by Taverner, as duty charged on Taverner at the lower rate.

The proper evidence of payment of duty is the stamped receipt. See 36 Geo. III. c. 52, s. 27.

However, the copy of an entry in the books at the office of payment of legacy duty is sufficient evidence of the fact of payment, if proved in the regular way by a person who has himself compared it with the original. It would seem, therefore, that a copy only signed by the Controller is not evidence (*Harrison* v. *Borwell*, 10 Sim. 380). But in the case of *Earl Howe* v. *Earl of Lichfield* (L. R. 2 Ch. App. 155), it was held that a letter from the Controller of Legacy and Succession Duties is sufficient evidence of the payment.

An executor, administrator, or trustee is now entitled to a certificate discharging him from his liability to any duty in respect of a fund in his hands which he intends to distribute, after giving notice in writing to the Commissioners of the particulars of the fund. See 43 Vict. c. 14, s. 12.

The certificate, referred to in 36 Geo. III. c. 52, s. 32, as in use when money, the subject of a legacy, is paid into Court after deduction of the duty, is to be obtained

upon application at the Legacy Duty Office, and the production of the stamped receipt for the duty. The printed form of certificate can only be obtained at the time of such application.

Penalties.

Persons paying or receiving any legacy, residue or share of residue liable to duty, without taking or signing the proper receipt for the same, will be subject to a penalty of 10*l.* per cent. on the amount or value of such legacy, residue, or share of residue. See 36 Geo. III. c. 52, s. 28.

Every legacy receipt must be dated on the day of signing, and the duty thereon paid within twenty-one days from the date thereof, under penalty of 10*l.* per cent. on the amount of the duty; and if the duty shall not be paid within three months from the date of the receipt, a penalty will then be incurred of 10*l.* per cent. on the amount or value of the legacy. See 36 Geo. III. c. 52, s. 29; and 48 Geo. III. c. 149, s. 44.

The Commissioners of the Inland Revenue cannot under any circumstances stamp a receipt on which the duty shall not be paid within twenty-one days from the date, unless the penalty incurred be also paid.

CHAPTER IV.

THE SUCCESSION DUTY.

THE Act of 1805 (45 Geo. III. c. 28) obtained for the revenue the greater portion in amount of the tax intended by Mr. Pitt's proposal in 1796 to impose a duty on successions to real estates, and although repeated attempts have at different times been made in the House of Commons further to extend the tax to real estate, none were successful until 1853, when the following resolution was proposed by the Chancellor of the Exchequer (Mr. Gladstone) and adopted :—

> "That towards raising the supply granted to Her Majesty, the stamp duties payable by law upon, or for, or in respect of legacies, shall be granted and made payable upon and for every succession to the beneficial enjoyment of any real or personal estate, or to the receipt of any portion, or additional portion, of the income or profits thereof, that may take place upon or in consequence of the death of any person, under whatever title, whether existing or future, such succession may be derived."

On this resolution was founded the Act of the 16 & 17 Vict. c. 51, known as "The Succession Duty Act, 1853," which passed into law the same session.

It will be observed that this Act is much more extensive in its operation than the scheme contemplated

by Mr. Pitt; for now all property, real as well as personal, is brought within the area of taxation, whether the title be under settlement or will, by descent, intestacy, or survivorship.

The Act is entitled "An Act for granting to Her Majesty Duties on Succession to Property, and for altering certain Provisions of the Acts charging Duties on Legacies and Shares of Personal Estates:" and received the royal assent on the 4th of August, 1853.

The date fixed for the commencement was the 19th May, 1853.

For convenience of reference it may be arranged under the following heads:—

I. *Interpretation.*

Sec. 1. Interpretation of Act.—Real property; personal property; property; succession; trustee; person; Legacy Duty Acts.

II. *Description of Successions to be charged with Duty.*

Sec. 2. What dispositions and devolutions of property shall confer successions; definition of "successor," "predecessor."

„ 3. Joint tenants taking by survivorship to be deemed successors.

„ 4. General powers of appointment to confer successions.

„ 5. Extinction of determinable charges to confer successions.

„ 6. Persons now beneficially entitled to real property subject to leases for life, not liable to duty.

Sec. 7. Dispositions accompanied by a reservation of a benefit to the maker, to confer successions.

„ 8. Dispositions to take effect at periods depending on death, or made for the purpose of evading duty, to confer successions.

III. *Management and Grant of Duties.*

Sec. 9. Duties to be under the care of the Commissioners of Inland Revenue.

„ 10. Rates of duties on Successions.

„ 11. Provision as to married persons chargeable with succession or legacy duty.

„ 12. What duties payable when the successor is also predecessor.

„ 13. Provision as to joint predecessors.

„ 14. Duty on transmitted successions.

„ 15. Duty payable in respect of transferred interests.

„ 16. Succession subject to trusts for charitable or public purposes chargeable with duty.

„ 17. Provision for life policies and certain *post obit* bonds.

„ 18. Exemption. See also 44 Vict. c. 12, s. 41.

„ 19. Leasehold estates not to be charged with legacy duty as personal estate.

„ 20. Duties to be paid on the successor becoming entitled in possession; but in the case of outstanding interests, at the determination thereof.

IV. *Real Property.*

Sec. 21. The interest of a successor in real property to be considered as an annuity.
„ 22. Rule for valuing buildings, houses, &c.
„ 23. Rule as to timber.
„ 24. Rule as to advowsons.
„ 25. Rule as to property subject to beneficial leases.
„ 26. Rule as to manors, mines, &c.
„ 27. Duty payable by corporations, &c., on taking real estate.
„ 28. Allowance for fines, &c., paid by successor.
„ 29. Real property directed to be sold to be charged as personalty.

V. *Personal Property.*

Sec. 30. Personal property to be invested in real property, how to be charged.
„ 31. Annuities under this Act and the Legacy Duty Acts to be valued according to the tables annexed to this Act.
„ 32. Provisions as to the assessment of personalty.

VI. *Real and Personal Property.*

Sec. 33. Allowance to donee of general power of appointment.
„ 34. What allowance to be made for encumbrances.
„ 35. No allowance to be made in respect of contingent encumbrances, unless they take effect.

Sec. 36. The duty on successions to be calculated without regard to contingencies.
" 37. Provision for allowance or return of duty.
" 38. Allowance to be made to successor in respect of relinquished property.
" 39. Power for Commissioners to compound duties.
" 40. Power of Commissioners to receive duty in advance.
" 41. Power for Commissioners to commute future duties.
" 42. Duty to be a first charge on property.

VII. *Collection of Duty.*

Sec. 43. Provision for the separate assessments of properties.
" 44. What persons accountable for duty.
" 45. Notice of succession to be given to the Commissioners, and a return of the property made.
" 46. Penalty on not giving notices of succession.
" 47. Proceeding if return not made. } Repealed as to England. (See 28 & 29 Vict. c. 104.)
" 48. Power to enforce returns from executors and administrators. } Repealed as to England. (See 28 & 29 Vict. c. 104.)
" 49. Accounting party to verify his account by production of books and documents, and Commissioners to inspect public books without fee.
" 50. Power of accountable party to appeal.
" 51. Duty to be entered by Commissioners in a book, and a stamped receipt to be given.

Sec. 52. Protection to *bonâ fide* purchasers.
„ 53. Court in suits for the administration of property to provide for payment of duty.
„ 54. Commencement of Act.
„ 55. Short title of Act.

The Act applies generally to every succession to the beneficial enjoyment of any real property or personal property, or to the receipt of any portion or additional portion of the income or profits thereof, upon or in consequence of the death of any person after the 19th May, 1853, under whatever title.

But the term "succession" as used in the Act is to be interpreted not as the act of succeeding, but "any property chargeable with duty under this Act" (see sec. 1); and it is important to bear this in mind.

Successions are conferred by "disposition" and "devolution by law."

Disposition denotes every limitation, provision, condition, or other act of man, written or unwritten, by means of which property is disposed of in favour of any particular person, body corporate, company or society named or sufficiently pointed out in such disposition.

Devolution by law denotes the operation by which the law in the absence of any act of man (for example, in the case of an intestacy) carries property to particular persons; as, for instance, the heir at law or next of kin.

In the application of this statute in Scotland, the interpretation of the word "disposition" will not be confined to its technical meaning in Scottish conveyancing, but the word will be held to have a wider signification. In *The Lord Advocate* v. *Roberts' Trustees* (20 Sco. Sess. Ca. 2nd Ser. 449), in the Scotch Exchequer,

a sum of 2000*l.* was settled by antenuptial contract, to which the father of the wife was a party. He bound himself to pay that sum to the marriage-contract trustees at the first term after his death; the interest being declared payable from that term, first to the wife during her life, and then to the husband, in the event of his survivance; the fee being destined to the children of the marriage. On the death of the father, the Lord Ordinary held that a succession had been conferred within the meaning of this Act, and that consequently succession duty was payable.

A disposition taking effect upon a death, confers a succession which is not diminished in value by the fact that the successor would have become entitled in possession under such disposition at the expiration of a definite period of time if the death had not happened. See *Attorney-General* v. *Noyes*, Queen's Bench Division, April, 1881, of which the following is a summary:—

A. settled personal property to his own use for four years, and after that time or at his death, if earlier, to some of his blood relations—grandnieces. He died a year and a half before the end of the four years, and so the property came into the possession of the relatives so much earlier than it would have done. The Crown claimed succession duty on the whole value, whereas the relatives contended that they were only chargeable with duty on the value of the succession for a year and a half. Judgment was given in favour of the Crown.

A disposition may purport to take effect at once, or at a time which is not ascertainable by reference to a death, and yet may confer a succession if the property does in fact pass upon a death or at an interval after a death. See sec. 8.

A disposition may confer a succession upon a death after an interval (see sec. 2).

For instance, when a limited interest acquired by a death after the 19th May, 1853, terminates on the happening of a contingency not connected with a death, the person who then becomes beneficially entitled takes a succession which is to be referred to the death on which the limited interest accrued.

A disposition of property may confer a succession upon the death, after an interval, of a person never beneficially entitled in possession.

For instance, at the expiration of a trust for accumulation which cannot be referred to the death of any person after the 19th May, 1853, there is a succession by reason of the death during the continuance of the trust of a person presumptively entitled to a beneficial interest immediately on the expiration of the trust. See *Attorney-General* v. *Gell* (3 Hurlst. & Colt. 615), of which the following is a summary :—

A. devised certain property in trust for B. for life provided she survived her husband ; and after B.'s death for such child or children by a second husband as she should appoint. And in case B. died before her husband, and without issue by a second husband, A. directed his trustees to convey to C. for life with remainder to C.'s children other than the eldest, if more than one, as C. should appoint, and in default to C.'s second and other sons in tail. And A. directed the rents to accumulate during the joint lives of B. and her husband for twenty-one years if they should so long live, and if they lived beyond the twenty-one years, then during the remainder of the lives of B. and her husband, to be paid to the person who would have been entitled to the corpus if B. were dead without issue. A. died in 1842,

C. on 19th January, 1863, without appointing, whereupon his second son became entitled. The term expired 25th January, 1863, and B. and her husband were then living. Held, that C.'s son became entitled on the death of C., "after an interval," within the meaning of section 2, and was therefore liable to pay the duty. See also *Ring* v. *Jarman* (L. R. 14 Eq. 357), of which the following is a summary :—

A. died in 1850, devising his real estate to trustees upon trust to accumulate the rents for twenty-one years, and then to convey and assure the estates and accumulations to the person or persons who should then answer the description of his "heir or co-heiresses at law." He died a bachelor, leaving B. his heir. B. died in 1865. Four co-heiresses of A. succeeded in 1871, when the trust for accumulation ceased. Held, that they took a succession referable to the death of B., and that duty was payable accordingly.

A conveyance or assignment by way of *bonâ fide* sale does not come within the provisions of the Act. See *Fryer* v. *Morland* (L. R. 3 Ch. Div. 675), of which the following is a summary :—

A. tenant for life. B. tenant for life in remainder. Both tenancies preceded by a joint power of appointment. B.'s estate, by virtue of a mortgage and foreclosure, had become the absolute property of C., and passed under C.'s will to D. D. sold her reversion to A. for 52,500*l.*, to be paid after A.'s death, and 15,000*l.* to be paid at once. A. and B., in pursuance of this contract, exercised their joint power and charged the estates with 52,500*l.* on the death of A.; a purchaser of the estates objected to the title, on the ground that on the death of A. succession duty would be payable on the 52,500*l.* The Master of the Rolls (Sir George Jessel) observed that

this case raised the simple question "whether on a sale out and out, for that is what it is as regards the charge, succession duty is payable at all. Looking at the Act as a whole, it is in fact an Act to grant a duty on successions to property by persons succeeding to estates by gratuitous title. The only exception is that a marriage consideration is treated as a gratuitous title. It is opposed to the Act to say that a purchaser for value is to pay the duty." Held, that succession duty was not payable on this *bonâ fide* sale, and that consequently the title was good.

That "a marriage consideration is treated as a gratuitous title," see *Lord Advocate* v. *Sidgwick* (Sco. Sess. Ca. 4th Ser. Vol. 4, p. 815; Sco. L. R. Vol. 14, p. 522), of which the following is a summary:—

Under a marriage settlement made in 1843 between A. the husband, B. the husband's father, C. the intended wife, D. the wife's father. B., in contemplation of the marriage which took place between A. and C., bound himself and his heirs to entail large real estate, upon A. and the heirs of the marriage, and further to pay an annuity of 3500*l.* to A. during the joint lives of A. and B.; and A. and B. bound themselves to pay to C. an annuity of 500*l.*, by way of pin-money, until her jointure of 3000*l.* after-mentioned should become payable. B. also bound himself and the heirs of entail to pay to C., after the death of A., a jointure of 3000*l.*, which should be a real burden on the lands to be entailed. C. accepted these provisions in full of her *terce* and *jus relictæ*. On the other hand, D. bound himself to grant a bond for 10,000*l.*, bearing interest at 4 per cent., to the trustees: (1) during the lifetime of B. for the payment of the interest to C. to be imputed, *pro tanto*, to the annuity of 500*l.*; (2) after B.'s death to pay the

interest to A. for life; (3) after A.'s death to pay the interest to C. for life, with remainders over for the children of the marriage; and in default as C. should appoint, and in default of appointment to whichever should be the survivor of A. and C. B. died in 1845. A. succeeded to the estates and died in 1856. C. survived and received her jointure of 3000*l.* C. claims exemption from succession duty under section 17 of the 16 & 17 Vict. c. 51, on the ground that the jointure had been granted for valuable considerations, viz., the settlement of 10,000*l.* by D., and her renunciation of *terce* and *jus relictæ*. Held, that the provision made by D. was not a consideration for the granting of a jointure in the sense of the Act, and that the renunciation of *terce* and *jus relictæ* was not a valuable consideration. The marriage was the only material consideration for the several provisions made by the settlement, and that is not a consideration in "money or money's worth" within the meaning of section 17. Succession duty was therefore payable on the jointure.

The disposition or devolution of moneys payable under a policy of insurance on the life of any person, or under a bond or contract made by any person, *bonâ fide*, for valuable consideration in money or money's worth for the payment of money or money's worth upon the death of any other person, confers "a succession," except as between (1) the insurers, *i.e.*, the company, and the assured, *i.e.*, the person taking out the policy; (2) the insurers and the assignee of the assured; (3) the person making such bond or contract and the person to whom it is made. See sec. 17.

The succession which is to be taxed is the right to possession.

This was conclusively settled in *Wilcox* v. *Smith* (4

Drew. 40), in which it was contended that the tenant in tail became "beneficially entitled" to the estate on his birth and not on the death of his father the tenant for life, and that therefore no succession duty was payable in respect of his succession; but Sir R. T. Kindersley, V.-C., after a most careful and critical exposition, word by word, of this section, held that there was a succession when the tenant in tail acquired possession.

This decision was followed by the Court of Exchequer, in *The Attorney-General* v. *Lord Middleton* (3 Hurlst. & Norm. 125). There a testator devised his real estate to Digby Willoughby for life, remainder to his eldest and other sons in tail male; and in default of such issue to Henry Willoughby for life, remainder to his eldest son for life, with remainders over. The testator died in 1835, leaving Digby Willoughby, Henry Willoughby, and the defendant (the eldest son of Henry) surviving. Digby survived Henry, and died in 1856, whereupon the defendant succeeded to the estate under the testator's will: and it was held that the defendant was chargeable with succession duty under this section. Pollock, C.B., said that V.-C. Kindersley's judgment in *Wilcox* v. *Smith* was a masterly and elaborate investigation of the subject, containing a critical examination with great acumen of the whole Act; and Watson, B., after a careful examination of that case, saw no reason to doubt but that the Vice-Chancellor arrived at a just conclusion.

The "property" which may be the subject of "a succession" is referred to in the Act under two heads, viz., "real property" and "personal property."

The term "real property" includes all freehold, copyhold, customary, leasehold, and other hereditaments, and heritable property, whether corporeal

or incorporeal, in Great Britain and Ireland, except money secured on heritable property in Scotland, and all estates in any such hereditament.

The term "personal property" does not include leaseholds, but includes money payable under any engagement, and money secured on heritable property in Scotland, and all other property not comprised in the preceding definition of real property. See sec. 1.

Property may escape the tax for ever by always passing *inter vivos*, but where there is a succession the duty must be accounted for on the succession accruing. But gifts *inter vivos* made by persons dying on and after the 1st June, 1881, may be liable to the account duty imposed by the 44 Vict. c. 12, s. 38. See Chap. II.

A legacy or share of residue, which was already taxable under the Legacy Duty Acts, would have been liable to succession duty if the Act had not expressly dealt with the subject-matter of the Legacy Duty Acts in the 18th section, which enacts that no person charged with the duty on legacies and shares of personal estate under the Legacy Duty Acts in respect of any property subject to such duties, shall be charged also with the duty under this Act in respect of the same acquisition of the same property; but there still remained to be settled the question whether when a successor dies before the subject of the succession falls into possession, and disposes of his interest by will, or dies intestate, the successor's legatees or next of kin are chargeable with duty under the Legacy Duty Acts in respect of their acquisition, in addition to the succession duty payable in respect of the right to possession by the successor's representatives; for, although the 14th section

provided that where the interest of any "successor" in personal property should before he became entitled in possession pass by reason of death to any other "successor," then one duty only should be paid in respect of such interest, and should be due from the successor who first became entitled in possession, and should be at the highest rate which, if every successor had been subject to duty, would have been payable by any one of them, that provision was considered to refer only to successions which were transmitted in such a way, *i.e.*, by resettlement by deed, as not to be chargeable with duty under the Legacy Duty Acts; and this question has been settled by the decisions in the cases of *Re Chapman's Trusts* (2 Hem. & Mill. 447); and *Attorney-General* v. *Littledale* (L. R. 5 Ex. 275; 5 Eng. & Ir. H. L. App. 290): in which it was decided that both legacy and succession duty cannot be payable in respect of the same acquisition upon the same death of the same property.

In the case of *Attorney-General* v. *Littledale* (L. R. 5 Eng. & Ir. App. 290), the facts are as follows:—

Under a marriage settlement made in 1829, personal property was settled on A. and B. (husband and wife) for their joint lives and the life of the survivor of them, then for their children with a power of appointment reserved to B. to be exercised notwithstanding coverture, and to take effect after the death of A. and B. In default of appointment the settled property, subject to the life interest of A., was to be held in trust for such persons as at the death of B. should be entitled to the same as part of her personal estate, had she died unmarried and intestate. B. died in 1831, without issue and without having appointed, leaving C., her mother, her sole next of kin. C. died in 1832, bequeathing

her property, which included her reversionary interest under the settlement, to her brothers and sisters and a nephew. A. died in 1868. Held, that legacy duty having been paid at the rate of three per cent. under the will of C. upon the settled property, there was not also a claim for succession duty under the settlement.

The rate of duty payable under the settlement was one per cent. It will be observed, therefore, that the legacy duty which had been paid was the higher rate.

It appears, however, that when legacy duty has been paid under the provisions of the first part of the 12th section of the 36 Geo. III. c. 52, upon the capital of property bequeathed to persons in succession chargeable with duty at one and the same rate, the succession duty is still payable upon the death of the tenant for life in respect of any succession conferred by the settlement of a reversionary interest.

And where succession duty has been similarly paid under similar circumstances upon the capital of property, as a succession to which the provisions before mentioned are applicable, no allowance can be made for the succession duty so paid against the legacy duty payable in respect of any reversionary interest passing under the will or intestacy of a reversioner who dies in the lifetime of the tenant for life of the succession.

That a legacy or share of personal estate, which is so disposed of or so devolves as to come solely within the provisions of the Legacy Duty Acts, is not affected by this section, was decided in the case of *Attorney-General* v. *Cleave*, already referred to at p. 108.

Persons who were exempted from duty under the Legacy Duty Acts are also exempted from duty in respect of a succession under this Act (see sec. 18); but this exemption applies only to persons who were charge-

able with duty under the Legacy Duty Acts, and not to persons who were never within their operation, such as the lineal issue of a testator who died before the 5th April, 1805. In *The Attorney-General* v. *Fitzjohn* (2 Hurls. & Norm. 465), a testator bequeathed to trustees 5000*l.* in trust to invest the same and pay the dividends to his daughter for life, and then as to the principal sum upon trust for all her children equally. The testator died in 1803, at which time no duty was payable on legacies to children or grandchildren. The daughter died in 1854; and the grandchildren contended that inasmuch as the legacy to them was not chargeable with legacy duty, they were "exempted" or free from "the payment of duty under the Legacy Duty Acts," and consequently, under this section were not chargeable with succession duty. But it was held that succession duty was chargeable upon the interest of the grandchildren. Watson, B., in delivering the judgment of the Court, after holding that the interest was a succession, said: "The contest on the part of the defendants" (the executors of the surviving trustee of the will) "was, that this claim came within the exemptions provided for by the 18th section of this Act. It may be doubtful whether that section applies, as it only mentions 'any person in respect of a succession who, if the same were a legacy', in terms therefore only including successions which are not legacies, while in this case the succession is a legacy. Assuming it to apply, we agree with the construction put by the Crown, on this section of the statute. These legacy duties were first imposed in 1796, but until 1805 no legacy duty was imposed on legacies bequeathed to children, or the descendants of children of the testator. For the first time such duty was imposed by the statute 45 Geo. III.

c. 28. That Act, and the subsequent Acts imposing legacy duty, are all prospective, and, therefore, as the testator died before the passing of this Act, no legacy duty was imposed thereon or payable in respect of the devolution of any interest therein at the time of the passing of the Succession Duty Act in 1853. It was argued on the part of the defendants that the meaning of the word 'exempted' was, that the legacy in question was not chargeable by any former Acts with legacy duty, and 'the exemption' should read 'free from' or not charged with the payment of any duty under the Legacy Duty Acts. On the other hand it was contended by the Crown, that the word 'exempted' was to be construed in its legal sense, and that it applied only to exemptions expressly provided for by Legacy Duty Acts; and that the Succession Duty Act intended, in its retrospective operation, to embrace all acquisitions of property by reason of death after the Act came into operation, and consequently the Succession Duty was chargeable in this case. We think that this is the correct construction of the Act, assuming section 18 to apply to this case. By the second section of the 45 Geo. III. c. 28 (which Act first imposed the duty on a legacy to a child or to the descendant of a child), the duty is not chargeable on legacies of a person dying before the passing of that Act. This clause seems to be superfluous, merely providing that the Act should not be retrospective. It is impossible to call this section an exemption from the duty. In the schedule to the 55 Geo. III. c. 184, are under the head 'exemptions,' legacies devolving to or for the benefit of husband or wife, or the Royal Family, and legacies bequeathed to bodies corporate or other public bodies, and we think that the exemptions in the 18th section of the Succes-

sion Duty Act apply to these legacies expressly exempted. The particular object of this exemption was to put dispositions by deed, in the retrospective operation of the Act, in the same condition as legacies. We think that this case is either not within the 18th section, or, if so, is not within any of the exemptions contained in that section."

It was considered at one time that as the liability of movable property to legacy duty depended upon the domicil, the 18th section would not prevent succession duty from attaching to movable property in this country of persons dying domiciled abroad; and in the case of *Re Capdevielle* (2 Hurlst. & Colt. 985), the Court of Exchequer held that succession duty was payable under the will of a testator, who died domiciled abroad, in respect of his personal property actually situate in this country; but in *Wallace* v. *Attorney-General* (L. R. 1 Ch. App. 1), this decision was virtually overruled, and it was in effect settled that a person who, but for the foreign domicil of the deceased owner of movable property in this country, would have been chargeable with duty under the Legacy Duty Acts in respect of the acquisition of such property upon the death of the owner, is not a person chargeable with succession duty within the meaning of 2nd section.

If, however, the property of a person who dies domiciled abroad is invested under or subject to the trusts of his will upon trust, in such a manner that it assumes the character of a British settlement and British property, it is liable to succession duty upon the death of any person having a limited interest in it.

For instance, a sum of Consols which a person, who died domiciled abroad, bequeathed upon trust for his wife for life, was held to be liable to duty as a succession

upon her death in 1863. (*In re Smith's Trusts,* 12 W. R. 933.)

A sum of Consols, representing an investment, made in accordance with an express direction contained in the will of a foreigner, of property bequeathed upon trust for a person for life, was held to be liable to duty as a succession upon the death of such person. (*In re Badart,* L. R. 10 Eq. 288.)

A sum of Consols, representing an investment, made in accordance with an express direction contained in the will of a person who died domiciled abroad, of property bequeathed upon trust as a fund to meet certain annuities, was held to be liable to duty as a succession upon the deaths of the annuitants. (*Attorney-General* v. *Campbell,* L. R. 5 Eng. & Ir. H. L. App. 524.)

A fund in Court, representing a portion of the estate of a person who had died domiciled abroad, appropriated to meet an annuity, was held to be liable to duty as a succession upon the death of the annuitant. (*Thompson* v. *Birch,* Weekly Notes, 27 May, 1876.)

There is, however, no claim for succession duty upon the death of a tenant for life under the will of a person who dies domiciled abroad in respect of property which is not invested in this country until after the death of the tenant for life. (*Lyall* v. *Lyall,* L. R. 15 Eq. 1.)

Legacies appointed out of a fund in Court by the will of a lady who died domiciled abroad, in exercise of a general power of appointment created by the will of her father, were held to be liable to duty as a succession upon the lady's death. See *In re Wallop's Trust* (1 De G. Jo. & Sm. 656), in which Lord Justice Turner observed that the Act was clearly intended to extend to cases which can in no way be affected by the rule that *mobilia sequuntur personam.*

Legacies appointed, by the will of a lady who had died domiciled abroad, out of a fund in Court in exercise of a general power of appointment created by a settlement in English form, were held to be liable to duty as a succession upon the lady's death. See *Re Lovelace's Trusts* (4 De G. & Jon. 340).

Personal property, whether invested in English or foreign securities, the subject of a settlement in English form and vested in English trustees, may be liable to duty as a succession. (*Lyall* v. *Lyall*, L. R. 15 Eq. 1.) See also *In re Cigala's Settlement Trusts* (7 Ch. Div. 351), in which the facts were as follows:—

By an English settlement, executed in England on the marriage, in 1838, of an English lady with a domiciled Italian, the lady assigned certain property belonging to her, consisting of French Rentes, shares in the Bank of France, and English Government securities, to four trustees, of whom one was an Italian and the other three were English, upon trusts, after the death of the survivor of the husband and wife, for the children of the marriage. From the date of the marriage until their deaths the husband and wife resided in Italy. The Italian trustee having died, an English trustee was appointed in his place. The husband survived the wife, and died in 1877, leaving two children, who were domiciled Italians, the only issue of the marriage, the several trust funds being then in the names of four English trustees. The Master of the Rolls held that succession duty was payable. He considered that the case of *Re Lovelace* (4 De G. & J. 340) was in point. "First of all, the settlor was English; the settlement was an English settlement; originally three of the four trustees were English; and finally, all of them were English. Was the property in any sense of the term foreign? It

was in one sense foreign, that is to say, the French Government were the debtors or persons liable to pay, and the mode of transfer was regulated by French law. Again, the shares in the Bank of France have, to a certain extent, a French locality, but both kinds of property are undoubtedly movable property and undoubtedly subject to the general rule, that the right to dispose of the property follows the person of the owner. That being so, the ownership of the property being in an English lady, it being then transferred by her to and vested in trustees, all of whom are now English, and the beneficial ownership being dealt with by this English settlement, for what reason am I to hold that this property is not liable to duty? The legal ownership is in persons subject to British jurisdiction; the forum for deciding upon the claim of the children is a British Court, and the property being in fact English property, it appears to me that this is property coming within the 2nd section of the Act, and that therefore the Crown is entitled to the fund paid into Court."

It is clear from these cases, that there is *primâ facie* "a succession" whenever a person acquires the actual possession of "property," within the meaning of the Act, upon or in consequence of a death after the 19th May, 1853.

Now it is enacted by the 10th section that there shall be levied and paid to Her Majesty in respect of every such succession as aforesaid, according to the value thereof, the following duties (that is to say)—

Where the successor shall be the lineal issue or lineal ancestor of the predecessor, a duty at the rate of one pound per centum upon such value:

Where the successor shall be a brother or sister, or a descendant of a brother or sister of the pre-

decessor, a duty at the rate of three pounds per centum upon such value:

Where the successor shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the predecessor, a duty at the rate of five pounds per centum upon such value:

Where the successor shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the predecessor, a duty at the rate of six pounds per centum upon such value:

Where the successor shall be in any other degree of collateral consanguinity to the predecessor than is hereinbefore described, or shall be a stranger in blood to him, a duty at the rate of ten pounds per centum upon such value. (See p. 64 and sec. 16 as to successions subject to trusts for charitable or public purposes.)

And by the provisions of sec. 11,

Where any person chargeable with duty under this Act in respect of any succession, shall have been married to any wife or husband of nearer consanguinity than himself or herself to the predecessor, testator, or deceased person, then the person taking such succession, shall pay in respect thereof the same rate of duty only as such his or her wife or husband would have been chargeable with if she or he had taken the same.

It is therefore necessary to consider not only what confers a succession, but also who is "the predecessor, settlor, disponer, testator, obligor, ancestor, or other person from whom the interest of the successor is derived," and to whom the consanguinity of the "suc-

cessor" or person taking the succession is to be referred in order to ascertain the rate of duty chargeable.

The determination upon death of a benefit reserved, assured, or contracted for in connection with a disposition of property, not being a *bonâ fide* sale and not conferring an interest expectant upon death on the person in whose favour the disposition is made, confers "a succession" on such person derived from the person making the disposition as "predecessor." See sec. 7.

The beneficial interest accruing to a surviving joint tenant is to be deemed "a succession." See sec. 3. Where the property is vested in joint tenants before the 19th May, 1853, by any title, or became vested in them after the 19th May, 1853, other than as "a succession," the interest so accruing is a succession derived from the person upon whose death the accruer takes place; but where property has vested in joint tenants as "a succession," the beneficial interest accruing to any of them by survivorship is a new succession derived from the predecessor from whom the joint title was derived. It may be as well to remark that in the case of a joint tenancy by a husband and wife there is no succession by survivorship, whether they are joint tenants absolutely or for their lives, as they take as tenants by entireties.

The increase of benefit accruing to any person upon the extinction of any charge, estate, or interest in property by the death of any person or at any period ascertainable only by reference to death, is to be deemed a "succession" (see secs. 5 and 20, and *Lord Advocate* v. *Macdonald*, 24 Sco. Sess. Ca. 2 Ser. 1175), except in the case of persons who at the time of the passing of the Act possessed estates subject to outstanding leases for lives (see sec. 6); and except in the case

of the determination of leases purporting at the date thereof to be leases at rack rent (see sec. 20), and any benefit which a successor obtains by way of grassum, fine, or other consideration for the renewal of any lease or the grant of any reversionary lease of property which is "a succession," and which at the time the succession accrued in possession was subject to beneficial leases, is a further succession (see sec. 25) ; and in these cases the person from whom the successor derived title to the property itself is to be deemed to be the predecessor.

The determination of an annuity payable out of property sold before the 19th May, 1853, subject to the annuity, does not confer a succession on the purchaser.

A sum insured in connection with the Customs Benevolent Fund was held to be a succession under the disposition made by the will of the assured derived from him as the predecessor. See *Attorney-General* v. *Abdy,* 1 Hurlst. & Colt. 266.

A sum of money which, by an arrangement between a tenant for life and a tenant in tail of real estate, was made payable out of the real estate on the death of the tenant for life, and secured to the tenant for life in consideration of an immediate annuity to the tenant in tail, was held to be a succession under a disposition made by the tenant for life derived from him as the predecessor. See *In re Jenkinson,* 24 Beav. 64. The facts are as follows:—Sir Charles Jenkinson was, in 1852, tenant for life of certain property, with remainder to his first and other sons in tail male, with remainder to his nephew, Sir George Jenkinson, in tail. Sir Charles had issue daughters only, for whom he was anxious to make a provision ; while, on the other hand, Sir George was desirous of securing for himself a present income. They accordingly entered into an arrangement by which

they barred the entail, and conveyed the property to such uses as they should jointly appoint, and subject thereto to the old uses. By a contemporaneous deed, in execution of the joint power, Sir Charles secured to Sir George a life annuity of 2250*l.* on the property, and Sir George secured 25,000*l.*, payable when he came into possession. Of this last sum, 20,000*l.* was settled, contemporaneously, on Sir Charles' daughters, and the remaining 5000*l.* on Sir Charles himself. On the death of Sir Charles, in 1855, two questions arose: first, whether any succession duty was payable on the 5000*l.*; and, secondly, whether Sir Charles or Sir George was to be considered the "predecessor" of the daughters. As to the first point, Sir J. Romilly, M.R., thought the 5000*l.* was a debt for valuable consideration from Sir George to Sir Charles, but payable after his death, and, therefore, that it came within the exemption of the 17th section. Upon the second question, his honour said: "This is 'a future disposition of property,' upon which it must be held that the daughters are the 'successors,' and the question is, who is the 'predecessor'? It must be taken to be clear that the arrangement emanated from Sir Charles, who was desirous of settling a sum of money upon his daughters, and that he is the settlor of that sum of money, and that Sir George consented and agreed to join with him to enable him to make that settlement, and that Sir George received a pecuniary consideration for enabling Sir Charles to make that settlement. The case would be materially altered as to the rate of duty to be paid by the daughters, though it might not affect the rate of duty to be paid by Sir George to the Crown (which is a separate and independent matter), if there had been no consideration whatever paid to Sir George, as then his only motive for joining in the settlement,

would have been 'natural love and affection' to persons who were related to him in blood, though not very closely. But he did receive a consideration for this charge upon his estate which was to be paid on the death of Sir Charles and settled on Sir Charles' daughters. It was suggested that the 15th section has reference to this question: where any reversionary property is vested by alienation in any other person than the successor, such person is to pay exactly the same rate of duty as the alienor would have had to pay upon it. But I am unable to concur in that view of the case: it does not appear to me that the 25,000*l.* can be called a reversionary property. The only question here is, what is the property settled which is to pay duty? It is no portion of the estate: it is a sum of 25,000*l.* which is charged upon that estate, and being so charged it cannot be properly stated to be a portion of the estate itself which is so settled, but it is a sum of money by way of charge which is so settled. In order to be reversionary property (and no doubt a sum of money may be reversionary), it is necessary to consider what existence it had during the life of Sir Charles, because that is reversionary which is subject to a present interest in some other person. If this 25,000*l.* had been given to Sir Charles for life by a previous settlement, and afterwards to his daughters, then it would have been reversionary according to the proper meaning of that word, but the interest in a sum of money cannot be called reversionary where the sum itself has no existence, which does not arise till a future distant and contingent event; which it was here, because it was always possible that Sir Charles might have issue male, in which case this sum of money would never have had any existence. It is impossible, in my opinion, correctly to say that a

sum of money which is to be raised upon the death of a person in existence is a reversionary fund, viz., that it is an existing sum of money settled in a particular way. I must, therefore, hold that Sir Charles is the settlor, and that the duty is payable by his daughters only in respect of their relationship to him." See also *Attorney-General* v. *Yelverton* (7 Hurlst. & Norm. 306).

A sum of money to be raised out of an entailed estate, after the death of a tenant for life, under an appointment made by him and the tenant in tail in exercise of a power created by a deed of resettlement, was held to be "a succession" derived from the tenant in tail as the predecessor.

In *Attorney-General* v. *Lord Eustace Cecil* (L. R. 5 Ex. 263), the Salisbury estates were disentailed in the year 1855, and resettled upon such uses as the tenant for life, the late Marquis of Salisbury, and the tenant in tail, the late Viscount Cranbourne, should jointly appoint. In 1857 they appointed to trustees a part of the estates upon trust to raise £20,000 for Lord Eustace Cecil upon the death of the Marquis. Lord Cranbourne died in the lifetime of his father, who died in 1868, and thereupon the £20,000 became payable. It was contended, on behalf of Lord Eustace Cecil, that he was the alienee of a part of the late Lord Cranborne's succession, and chargeable with duty at the same rate as he would have been (see sec. 15); but the Court of Exchequer decided that the duty was payable at the higher rate.

A sum of money, of which a husband and wife procured a settlement in consideration of a release of a claim to an interest in the estate of the wife's uncle, was held to be a succession, on the death of a person having a limited interest under the trusts of the settle-

ment, derived from the husband and wife as the "predecessors."

In *The Attorney-General* v. *Baker* (4 Hurlst. & Norm. 19), John Pigott having died intestate, leaving Wadham Pigott, his brother, Ann, the wife of J. H. Smyth, claimed to be a daughter of a sister of the deceased. Some doubts having arisen as to Mrs. Smyth's claim, an indenture was executed in 1817, by which, after reciting that letters of administration had been granted to W. Pigott, and that, in order to obviate any doubts or differences which might arise touching any share which J. H. Smyth or Ann his wife might be entitled to in the personal effects of the deceased, W. Pigott had proposed and agreed, upon having a general release from J. H. Smyth and Ann Smyth, to transfer £30,000 to be settled upon trusts for Mr. and Mrs. Smyth and the children of their marriage, to which proposal Mr. and Mrs. Smyth had consented; and that the sum of £30,000 had been directed to be transferred to trustees by W. Pigott, and that Mr. and Mrs. Smyth had that day executed a general release to W. Pigott of all claims against him as administrator of his deceased brother or otherwise, it was declared that the defendants (the trustees) should stand possessed of the £30,000 in trust to pay the interest to J. H. Smyth for life, and, after his death, to Ann Smyth for life, and after the death of the survivor in trust for their children in such shares as Mr. and Mrs. Smyth or the survivor should appoint: and in case no child should live to attain a vested interest, for the survivor J. H. Smyth and Ann Smyth absolutely. Contemporaneously with this indenture, a release was executed by Mr. and Mrs. Smyth to W. Pigott. In 1851 Mr. and Mrs. Smyth duly appointed £2000 to one of their daughters, and both of

them died after this Act came into operation. The question was, who was the predecessor of the daughter, W. Pigott or her parents? a higher rate of duty being payable in the former than in the latter event: and the Court gave judgment against the Crown, being of opinion that it could not be inferred that W. Pigott was either the sole predecessor of the daughter within the meaning of the 2nd section, or a joint predecessor (with the parents) under the 13th section. Pollock, C.B., and Watson, B., were both of opinion that the parents were the predecessors.

A sum of money which a man settled on his marriage in consideration of a settlement made by his intended wife, under which he took a beneficial interest in certain events, was held to be a succession, upon the death of a person having a limited interest under the trusts of the settlement, derived from him as the predecessor. See *In re Ramsay's Settlement* (30 Beav. 75).

The facts are as follows:—Upon his marriage with Mrs. Chisholme, Sir Thomas Ramsay settled a sum of £10,000 upon himself and Mrs. Chisholme successively for life, and then for their issue, and, failing issue, for the children of Mrs. Chisholme by her former marriage. A sum of £6000, the property of Mrs. Chisholme, was also settled upon similar trusts. There were no children of the marriage. The Master of the Rolls (Lord Romilly) held that the succession in the £10,000 was derived from Sir Thomas Ramsay as the predecessor.

In the case of an alienation not conferring a new succession, *i.e.*, an alienation by way of *bonâ fide* sale, or an alienation by mere transfer or conveyance of a reversionary interest in real estate, the succession in possession is to be charged with duty as derived from

the person by whom the succession was conferred, and the rate of duty is to be ascertained with reference to the consanguinity of the alienor to the predecessor. See sec. 15; and *Solicitor-General* v. *Law Reversionary Interest Society* (L. R. 8 Ex. 233); of which the following is a summary:—

A., tenant for life of real estate, died in 1872. B., the remainderman, sold in the year 1868 his reversion to the Law Reversionary Interest Society, and died intestate in the year 1870. The Law Reversionary Interest Society was "successor" as alienee of B., not of B.'s heir at law, and derived the succession upon A.'s death from the person by whom it was conferred on B.

Where there is an alienation by the devolution by law on a death before the 19th May, 1853, of a reversionary interest in real estate expectant upon the death of a person who dies after the 19th May, 1853, the succession in possession is similarly charged with duty as derived from the person by whom the succession was conferred. Of this class of case, *Attorney-General* v. *Rushton* affords a convenient example. See *Attorney-General* v. *Rushton* (2 Hurlst. & Colt. 812); of which the following is a summary:—

A. died in 1832, devising real estate by will to B. for life (died in 1859), with remainder to C. in fee (died in 1844 intestate). D., heir at law of C. D. took a succession in right of C., derived from A., as the predecessor under his will.

In the case of an alienation by devolution by law on a death after the 19th May, 1853, or by disposition made by the will of a person dying either before or after the 19th May, 1853, of a reversionary interest in real estate, "a new succession," as distinguished from

"an alienation," within the meaning of section 15, is conferred. A new succession is, under the provisions of that section, to be charged with duty as an ordinary succession under "disposition," or "by devolution," within the meaning of section 2. See *Attorney-General* v. *Gardner* (1 Hurlst. & Colt. 639); of which the following is a summary:—

A. settled money, subsequently laid out in the purchase of real property, to B., husband, and C., wife, successively, for life, with remainder to their issue—(none) and, in default, as C. should appoint. C. appointed in 1808 by deed the real estate to A. A. died in 1831, devising by will to D. C. died in 1858. D. derives succession on C.'s death from A. as the predecessor, under the disposition made by his will.

It is quite possible that when the death, in consequence of which the beneficial enjoyment is obtained, happens, there may be found to be both "a new succession" and "an alienation not conferring a new succession;" but this will not result in the payment of two sets of succession duty in respect of the property which is the subject of the successive successions. See *Cooper* v. *Harlech* (4 Ch. Div. 802); of which the following is a summary:—

A., tenant for life; B., tenant in tail. In 1849 A. mortgaged his life estate, and in 1852 B., having barred his estate tail, mortgaged his remainder in fee. Various transfers of the mortgage took place, and the outstanding legal estate was got in subsequent to the date of the Succession Duty Act. In 1863, mortgagees sold to C. C. died, and devised estates to D. for life, who entered into possession, and paid duty, deriving his title from C. C.'s trustees then sold to E., who raised the objection that upon the death of A. succession duty would be

payable for B.'s succession. Held, that C. was alienee of B. under a title not conferring a new succession; but that as C. had created a new succession in respect of which D. had paid the full duty, the estate was discharged from all further duty on A.'s death.

In a destination to a person named and his heirs, or in a series of similar substitutions, the predecessor must be ascertained in view of the following principles :—

(1) The head of each separate branch is to be held to take by the disposition in his favour from the grantor of the deed as his predecessor. See *Lord Saltoun* v. *Advocate-General* (21 Sco. Sess. Ca. 2d Ser. 124).

The facts are as follows :—

Lady Saltoun settled real estate on her son Alexander George and the heirs of his body, whom failing on her grandson (son of Alexander George's brother) and the heirs of his body. On the death in August, 1853, of Alexander George, without issue, the succession of the grandson was derived from Lady Saltoun as the predecessor.

By "the head of each separate branch" is to be understood the first person in the branch who becomes entitled in possession. See *Earl of Breadalbane* v. *Lord-Advocate* (8 Sco. Sess. Ca. 3d Ser. 835); of which the following is a summary :—

A., grantor of the deed of 1704 to heirs male; substitutive limitation by deed of 1775, to B. and his heirs male : viz., C. C. who came in as the first of the new series of heirs called under the limitation to B., took a succession derived from A. as the predecessor. See also *Lord-Advocate* v. *Drummond* (40 Sco. Jur. 21).

(2) The others, *i.e.*, all except the first person in each branch who becomes entitled in possession, take by devolution, and have thus the benefit of the relation-

ship which subsists between the last person in possession and those called his heirs. See *Lord-Advocate* v. *Gordon* (10 Sco. Sess. Ca. 3d Ser. 1015); of which the following is a summary:—

A. settled to B. and his heirs; whom failing, to C. and heirs male or heirs whatsoever. Under this limitation, D., the grandson of C., succeeded; then E., D.'s son; then F., his grandson; then G., his great-grandson; then H., uncle of G. H. took a succession on G.'s death, derived from G. as the predecessor. See also *Earl Zetland* v. *Lord-Advocate* (L. R. 3 App. Cas. 505); of which the following is a summary:—

A. settled to B. for life; then to the heirs male of B.'s body; C., his son, succeeded; then D., his grandson, who died without issue; then E., the son of a brother of D., who predeceased him. E. took a succession on D.'s death, derived from D. as the predecessor.

It should here be stated, that where a successor takes under a disposition made by himself, so as to derive his succession from himself as "predecessor," he is not chargeable with any duty, unless at the date of such disposition he was entitled to the property comprised in the succession, expectantly upon the death of any person who has died after the 19th May, 1853, in which case he must pay the same duty in respect of his succession as he would have done if no such disposition had been made by him (see sec. 12), *i.e.*, as deriving from the person from whom he derived the title to make the disposition.

Where the disposition is by a resettlement made by a tenant for life and a tenant in tail in connection with a disentailing deed (even after a considerable interval of time), the tenant in tail is his own predecessor (see

preceding remark), and also the predecessor from whom the other persons taking under the disposition derive their successions. Regard, however, must of course be had to the previous rule as to the successions under a destination to a person and his heirs. See *Attorney-General* v. *Sibthorp* (3 Hurlst. & Norm. 424); of which the following is a summary:—

A., tenant for life, B., tenant in tail, disentailed and conveyed to joint appointment, as they appointed, and charged 1000*l.* per annum to B. during joint lives, and subject thereto to A. for life; with remainder to B. for life, with remainders over. B. took a succession derived from himself as predecessor, and consequently the disposition made by the original will, creating the entail, was referred to in order to ascertain the rate of duty with which he was chargeable. See also *Attorney-General* v. *Lord Braybrooke* (5 Hurlst. & Norm. 488); and *Lord Braybrooke* v. *Attorney-General* (9 Ho. Lds. Cas. 150); of which the following is a summary:—

A., tenant for life, B., tenant in tail, disentailed before 1853; resettled to A. for life, with remainder to B. for life, with remainder to his issue in tail. A died after 19th May, 1853; and B. succeeded. He was his own predecessor, and consequently the disposition made by the original settlement was referred to in order to ascertain the rate of duty with which he was chargeable. See also *Attorney-General* v. *Floyer* (9 Ho. Lds. Cas. 477); of which the following is a summary:—

A., tenant for life, B., tenant in tail, barred and resettled to joint appointment, and in default to A. for life; with remainder to B. for life; with remainder to his sons in tail male; with remainder to B.'s brother C.

for life, and his sons in tail male; power to successive tenants for life to charge portions. B. died without issue in 1855; and C. succeeded as deriving from B. as the predecessor. *Again*, C. tenant for life, D., tenant in tail, disentailed and conveyed to joint appointment. They appointed for a term of years to pay 4000*l.* per annum to D. for life, and subject thereto to C. for life, with remainders over. D. succeeded on death of C. from himself as "predecessor," and consequently the disposition made by B. was referred to in order to ascertain the rate of duty with which he was chargeable. Under the power in the deed of resettlement by A. and B., C. charged portions for his children E. E. derived succession from B. as the predecessor. A. and B. had, on the marriage of C., appointed to C.'s wife 800*l.* per annum in the event of her surviving C.; 700*l.* per annum in addition in the event of A. and B. both dying in the lifetime of C. and his wife—which happened. (See *Floyer* v. *Bankes*, 3 De G. Jo. & Sm. 306. C.'s wife took the 800*l.* per annum as a succession derived from A. and B. jointly, inasmuch as it might have been payable out of both their interests; but the 700*l.* per annum she took as a succession derived from B. only. See also *Attorney-General* v. *Smythe* (9 Ho. Lds. Cas. 497); of which the following is a summary:—

A. settled to himself for life, with remainder to B. and other sons in tail. A. and B. disentailed, and conveyed to joint appointment, and in default to the old uses. B. died without issue. A. and C. (the second son) disentailed, and subject to jointure to B.'s widow, conveyed to joint appointment; they appointed; and on A.'s death, in 1853, D. succeeded as tenant for life. D. derived his succession from B. or C. as "predeces-

sor;" the rate of duty was the same in either case. See also *Charlton* v. *Attorney-General* (L. R. 4 H. L. 427); of which the following is a summary:

A., tenant for life, B., tenant in tail, disentailed and conveyed to joint appointment. They appointed and resettled, subject to 800*l.* per annum to B. during joint lives, to A. for life with remainder to B. for life (predeceased A.), with remainder to such uses as A. and C. should appoint. A. and C. appointed 1700*l.* per annum to A.'s second wife in the event of her surviving A., and 1000*l.* per annum to C.'s wife on the death of survivor of A. and C. (A.'s second wife and C.'s wife both took successions derived from B. as the predecessor); and subject thereto, in the events which happened to D. D. took a succession derived from B. as the predecesssor.

The recent case of *Attorney-General* v. *Dowling* (L. R. 6 Q. B. D. 177, and 5 L. R. Ex. 139), in which the second expectant tenant in tail and not the first expectant tenant in tail was held to be the predecessor, bears indirectly upon these decisions. The circumstances are, it will be seen, very exceptional. The following is a summary:—

A. (a lunatic) was tenant in tail in possession of land with remainder to his younger brother B. and his sister C. successively in tail. B. converted his estate tail into a base fee in remainder, and mortgaged his interest to secure a debt of 124,000*l.*, which was more than the fee simple value of the land, so that he had no beneficial interest in the equity of redemption. C. by the settlement made before her marriage settled her estate in remainder to the use of herself for life with remainder to the first and other sons of her marriage. There was only one son of the marriage, D. For the benefit of all

parties a family arrangement was made with the consent of the Lord Chancellor, as protector in lieu of the lunatic, in pursuance of which B. and C. and the mortgagees joined in deeds of settlement whereby the land was conveyed to trustees in fee simple subject to the estate tail of the lunatic, but discharged from the mortgage and from the equity of redemption of B., upon trust after the determination of the lunatic's estate to raise 37,000*l.* by sale or mortgage, and to pay that sum to the mortgagees, and subject thereto to hold the land to the use of C. for life with remainder to her sons successively in tail. This arrangement was carried out, and upon the death in 1868 of A. (the lunatic), C. became tenant for life in possession, and upon the death of C. in 1875, D., her son, became tenant in tail in possession. The Crown claimed duty at the rate of 3 per cent. as on a succession derived by D. from his uncle B. It was held in the Exchequer Division that D. derived his succession from C. his mother, and was therefore liable to duty at 1 per cent., and this decision was confirmed on appeal.

The Lord Chancellor (Selborne) in his judgment, distinguished the case from *Attorney-General* v. *Lord Braybrooke* (9 H. L. C. 150), remarking that value had been given on both sides for the arrangement, and that the interests of B. and C. had been reduced to a certainty, the interest of B. being represented by the 37,000*l.*, to which C. having consented thereby made safe and sure her expectant estate in remainder, which was dealt with by her marriage settlement, and under which settlement D. acquired her succession.

Successions conferred by the exercise of powers of appointment are, except in the case of general powers coming into operation after the 19th May, 1853, derived

from the person by whom the powers were created. See sec. 2; and *In re Lovelace's Trusts* (4 De G. & Jo. 340). The facts are as follows:—

Mrs. Lovelace was, under a settlement made in 1817 on her marriage with her husband (who died in March, 1852), tenant for life of a fund, with a general power of appointment over the same by deed or will. By will dated in 1852 she executed such power in favour of certain persons domiciled abroad, and died in 1856, being at that time domiciled in France; and the question arose whether succession duty was payable by her appointees. The Lords Justices held (reversing the decision of Sir W. P. Wood, V.-C.) that it was payable. Sir G. J. Turner, L. J., in his judgment, said: "The case depends, as it seems to me, upon the 2nd and 4th sections, the point raised under the 12th not appearing to me to arise. Taking the 2nd section by itself, there cannot, I think, be any reasonable doubt that appointees under general powers of appointment were meant to be included, and are included, within it. It extends to all persons who are, by reason of any past or future disposition of property, entitled either originally or by substitutive limitation; and it cannot, I think, be said that appointees under a general power are not entitled by reason of the disposition which created the power. They derive their title, indeed, through the instrumentality of the donee of the power; but they could have no title if the disposition creating the power had not existed. I have had less difficulty on this point, as the Vice-Chancellor has arrived at the same conclusion upon it; but then his Honour has held that, taking the 4th section in connection with the 2nd, it sufficiently appears that powers of appointment, and successions under them, were intended to be dealt with

by the 4th section only, and that appointments under general powers, and (as, I presume, in his Honour's judgment) appointees under limited powers also, are not, therefore, affected by the 2nd section; and he has further held, that the 4th section has restricted the operation of the succession duty, with reference to the execution of powers of appointment, to cases which take place under dispositions of property taking effect upon the death of some person dying after the time appointed for the commencement of the Act; in other words, to wills taking effect, or to settlements made, after the commencement of the Act; and upon these grounds he has determined that no succession duty is payable in the case before us. With great respect for the judgment of the Vice-Chancellor, I cannot agree with him in either of these conclusions. The 4th section provides that where there is a general power of appointment under a disposition 'taking effect upon the death of a person dying after the time appointed for the commencement of the Act' (whatever may be the meaning of those words, a point to which I shall presently advert), the donee of the power, if he exercises it, shall be deemed to be entitled to the property appointed as a succession derived from the donor. But it does not appear to me to follow, that because, in the particular case pointed out by the section, the donee of the power is to be the successor of the donor, therefore in other cases not falling within this section, the appointee is not to be liable under the 2nd section. If, indeed, all the cases of appointment under general powers which could fall under the 2nd section would also fall within the 4th, there would, I think, be strong ground for supporting the construction of the Vice-Chancellor; but there certainly may be cases which

would fall within the 2nd section, and would not fall within the 4th: the very case before us is one, as I shall presently have occasion to point out. If his Honour's construction, as to the 4th section applying only to wills taking effect and to settlements made after the commencement of the Act, be upheld, there would plainly be numberless others. The consequences of this construction of the Act cannot be disregarded. The effect would be, that in all cases not falling within the 4th section, there would be no duty payable by the appointee if the power was exercised, although the parties entitled in default of appointment would certainly be liable to the duty if the power had not been exercised. It is difficult to suppose that this could have been the intention of the Legislature. It may be said, that, unless the Vice-Chancellor's construction be adopted, there would be this difficulty, that the 4th section, in the cases in which it applies, would make the donee of a power a successor, and that the 2nd section would at the same time place the appointee in that position; and that in cases in which the donee and the appointee would be liable to different rates of duty, it could not be determined which rate of duty would be payable. But this difficulty is, I think, more seeming than substantial; for I apprehend that the express provision of the 4th section, that the donee of a power should be a successor, would, in the cases in which it applied, override the general provision of the 2nd section, placing the appointee in that position. I have gone into this part of the case, as it seems to me to bear directly upon the question before us; but this part of the case is of no great importance, if considered independently of the question as to the 4th section applying only to wills taking effect or settlements made after the time ap-

pointed for the commencement of the Act; for, independently of that question, there could be but few cases in which duty would not be payable by the donee of the power. I have thought it right, therefore, to consider the case before us with reference to that point also, and I am of opinion that the decision upon it cannot be maintained. The decision is arrived at by treating the words 'taking effect upon the death of any person dying after the time appointed for the commencement of the Act,' as immediately connected with the words 'under any disposition of property,' reading the sentence thus: 'under any disposition of property taking effect upon the death of any person dying after the time appointed for the commencement of the Act.' But the disposition of property here referred to is a disposition under which a person is to have a general power of appointment, and may be, therefore, a disposition either by deed or will; and the Legislature surely cannot have intended to speak of a disposition by deed which must take effect upon the execution of the deed, as a disposition taking effect upon the death of a person dying before the time appointed for the commencement of the Act. It appears to me, therefore, that the true construction of the section is, to refer the words 'taking effect upon the death of any person dying after the time appointed for the commencement of the Act,' to the power and not to the disposition of the property. The respondents, not relying wholly upon the judgment of the Vice-Chancellor, argued that this case came within the 4th section; but they failed to convince me of this. I think, looking to the context, that the words of the section refer to a power coming into operation, and not to the appointment under it taking effect; and it is for this reason

that I think this case does not fall within the 4th section, the power having come into operation on the death of the husband, who died before the passing of the Act; and that it is not affected by the 12th section, as Mrs. Lovelace, not being a successor at all, could not of course be a successor to herself. The respondents also argued that the property in question ought to be regarded as the property of Mrs. Lovelace; and that her domicil having been a foreign domicil, this duty ought not to attach, and would not have attached upon her property under the Legacy Duty Act. I can find nothing in the Act which can make this property the property of Mrs. Lovelace, unless the case falls within the 4th section, and I have already stated that in my opinion it does not; and if the property cannot be considered as the property of Mrs. Lovelace, the principle on which the cases under the Legacy Duty Act proceed, has not, as it seems to me, any application. It was further argued for the respondents, that the Act must be regarded as applying to British subjects only, and several provisions were referred to as showing that it was so intended; but the provisions referred to go no further than to show that there may be cases in which it may be difficult to recover the duty; and I cannot go the length of holding that this Act of Parliament, general in its terms, does not apply to the case of a succession, under a British settlement, of British property vested in British trustees, and falling under the jurisdiction of a British Court. Upon the whole, therefore, my opinion is, that the duty in this case is payable. I think the case is within the 2nd section, not within the 4th section, and that it is not affected by the 12th section." See also *Re Barker* (7 Hurlst. & Norm. 109); of which the following is a summary:—

A. died in 1850, devising by will real estate to B., his wife, for life, remainder as she should appoint, with remainders over in default. B. appointed by will to C., niece of A. C. took a succession on B.'s death, in 1859, derived from A. See also *Attorney-General* v. *Mitchell* (L. R. 2 Q. B. D. 548), of which the following is a summary :—

A., by will in 1826, bequeathed the residue of his real and personal estate to trustees upon trust for sale and conversion and as to the proceeds upon trust for his daughters equally for life, and afterwards amongst their children, but if no child, in trust for such persons and in such manner as the daughters should, respectively, by deed appoint. A. died in 1835, and legacy duty at one per cent. was paid upon the whole of the residuary estate. One of the daughters married B., and by a deed poll in 1859 exercised her general power of appointment by appointing her share of the trust funds, after the death of herself and her husband (there being no issue of their marriage) to the daughter of her sister, C.

Held upon the authority of *Charlton* v. *Attorney-General* (L. R. 4 H. L. 427), and *In re Barker* (7 Hurlst. & Norm. 109) that the case falls under sec. 2 of the Succession Duty Act, and not under sec. 4, and that A. is the predecessor from whom the children of C. derive title, and that sec. 18 does not operate to exempt the beneficiaries from paying the succession duty, they not being the persons who paid the legacy duty, or in respect of whose acquisition the legacy duty was paid. *In re Lovelace's Trusts* (4 De G. & Jo. 340), and *Attorney-General* v. *Upton* (L. R. 1 Ex. 224) were also referred to.

Successions conferred by the exercise of general powers of appointment coming into operation after the

19th May, 1853, are derived from the person exercising the general power of appointment. See sec. 4; and *In Re Wallop's Trusts* (1 De G. Jo. & Sm. 656, p. 138); and *Attorney-General* v. *Upton* (L. R. 1 Ex. 224); of which the following is a summary:—

A. died in 1856; devised real estate to B., his wife, for life, with remainder as she should appoint, with remainders over in default. B. appointed by deed to C. (A.'s relation). C. took a succession on B.'s death in 1863, derived from B.

Where the succession is derived from more predecessors than one, and the proportional interests derived from each of them is not distinguishable, the succession, unless an agreement is made with the Commissioners, is to be deemed to be derived in equal proportions from each predecessor. See sec. 13.

The Time when Duty is Payable.

The duties are to be paid on the successor, or any person in his right or on his behalf, becoming entitled in possession (see sec. 20), unless the title to the succession is accelerated by the extinction or surrender of any prior interests, in which case the duty is to be paid "at the same time and in the same manner as if no such acceleration had taken place." See sec. 15.

But where the successor has not "obtained" the whole of the succession to which he is "entitled in possession," by reason of adverse claims, the insolvency of parties liable to pay him, or other similar causes (see sec. 37, and Thring's Succession Duty Act, p. 48), the duty is payable from time to time upon the value of the property he receives or recovers.

The same principle which determines the time for

the payment of legacy duty upon gifts of personal property determines the time for the payment of duty under this Act in respect of successions in personal property.

The Manner in which the Duty is Payable.

Money arising from the sale of real property under any trust for sale, unless it is subject to a trust for re-investment in real property, and to which the successor would not be absolutely entitled, is chargeable with duty as personal property. See sec. 29.

Money arising from the sale of real property, other than under a trust for sale, as, for instance, in the case of a sale to a railway company under the powers in the Companies Act (see *In re De Beauvoir*, 2 De G. F. & Jo. 5), is chargeable with duty as real property.

Personal property directed to be invested in real property is chargeable with succession duty as personal property upon the value of the successor's interest; if he is absolutely entitled, then the duty is payable upon the corpus; if he is entitled to a limited interest, the duty is payable by way of annuity. See sec. 30.

In the case of the succession of one or more persons to personal property absolutely, the duty is payable upon the value of the subject of the succession. See sec. 10.

The remarks which will be found at pp. 112–122 may be read here as applicable to the other class of successions in personal property, inasmuch as the provisions of sections 8, 10, 11, 12, 14 and 23 of the 36 Geo. III. c. 52, are incorporated in the Succession Duty Act by section 32.

It will be observed that the provisions of the 18th section of the 36 Geo. III. c. 52, are not incorporated in

this Act, but the remarks at pp. 115, 116, are none the less applicable here, the provisions of sections 4 and 33 being equivalent.

In the case of successions in real property the duty is only payable upon the principal value of the property where the successor is a body corporate, company, or society. See sec. 27.

In all other cases of successions in real property, other than advowsons and timber, the value of the succession is considered to be in the nature of an annuity equal to the net annual value of the property. See sec. 27. And the annual value of the property is to be ascertained at the time when the interest of the successor accrues. If the property has then no saleable value, nor any actual or potential annual value, it is not capable of being assessed. No system of assessment or charge can be adopted which draws into the calculation of value a prospective or future benefit. See *Attorney-General* v. *Earl Sefton* (9 Ho. Lds. Ca. N. S. 257), in which—

Land, as alleged by the successor and admitted in the information, had not for some years before the predecessor's death produced any annual income, and did not produce any, annual or otherwise, to the successor at the time when the succession accrued in possession, was held not liable to duty under the Act when subsequently sold. Lord Westbury said: "There may be successions which at the time of accruer neither yield nor are capable of yielding in their existing state any annual income, but yet are saleable and would fetch in the market considerable sums; and in such cases I incline to think that the property which forms the succession (not being excepted from the operation of the Act, which is the case with unopened mines, timber and

advowsons) has an annual value within the meaning of the Act, namely, a value equal to interest at three per cent. on the sum that might have been realised if the property had been sold at the time of the accruing of the succession, and that the successor cannot baffle the statute by postponing a sale until a future period. . . Such might have been the course adopted in the present case. But this course was not taken, and the appeal must be decided on the facts which are clearly admitted by the Crown."

The value of the annuity is to be ascertained by the tables annexed to the Act in exactly the same manner as a legacy given by way of annuity. The 36th and 37th sections contain the same provisos as to contingencies as the 8th section of the 36 Geo. III. c. 52. The succession duty in respect of real estate is, however, payable by eight equal half-yearly instalments, and not by four equal yearly instalments. The first instalment is to be paid at the expiration of twelve months after the successor becomes entitled to the receipt of income. If a successor entitled only to a limited interest in a succession or real property dies before some of the instalments of the duty become due, any instalment not due at his decease ceases to be payable. If a successor who is competent to dispose by will of a continuing interest in the real property, the subject of his succession, dies before some of the instalments of the duty become due, the instalments not due at his decease are a continuing charge upon his interest, and must be paid as they fall due by the owner for the time being of the property. See sec. 21.

The words "competent to dispose by will" in the proviso of this section have reference to the quantity of interest in the property, and not to the personal capacity of the successor; consequently duty is chargeable

notwithstanding the successor may be, by reason of infancy, lunacy, coverture or the like, incompetent to make a will. In *The Attorney-General* v. *Hallett* (2 Hurlst. & Norm. 368), A., being seised in fee of an estate, died in August, 1853, intestate, and among his heirs were a person of unsound mind and a married woman; and it was contended that, inasmuch as by reason of these disabilities they were personally incompetent to dispose by will of a continuing interest in the property, they were therefore not chargeable with duty. But the Court of Exchequer held the Crown entitled to judgment. Pollock, C.B., said: "If one meaning only can be applied to certain words, it must be presumed that that was the meaning intended; but where the words admit of several meanings, whether in an Act of Parliament or any other instrument, if one of them leads to a manifest absurdity, we are bound to adopt that meaning which does not. Nothing can be more absurd than to suppose that the Legislature intended that this tax should be payable in the case of a sane and not of an insane person, there being no reason why it should not be paid by the one as well as by the other. The inconvenience and litigation which would follow, upon making the liability turn upon whether the party was competent to make a will, in the sense of intellectual competency, is quite manifest." Bramwell, B., observed: "The defendant is compelled to admit that the words 'competent to dispose by will of a continuing interest' include competency in respect of interest; and he says that they also mean the personal competency of the individual, and therefore if any successor is personally incompetent on account of the state of his mind, he is within the proviso of the section. If that be so, I do not see why he should not have gone

farther and contended, that if a successor died in prison, where no pen, ink, or paper were allowed, he would also be within the proviso; for in that case he would have been physically incompetent, as in this he was mentally incompetent to make a will. Indeed, if the defendant's argument is good, it would follow that if there was any lucid interval, not merely after the succession vested, but if the party was ever sane after he attained the age of twenty-one years; or if he was sane for fifty years before the succession, but afterwards became insane, those would be cases within the proviso. Again, suppose the successor was incompetent to make a will by reason of his not having attained the age of twenty-one years. These considerations show that the Legislature never could have meant what is contended for by the defendant."

A tenant in tail who disentails the property the subject of his succession, is a successor "competent to dispose by will of a continuing interest." See *Lord Lilford* v. *Attorney-General* (L. R. 2 Eng. & Ir. H. L. App. 63).

It may be scarcely necessary to say that a tenant for life, having a general power of appointment, is a successor "competent to dispose by will of a continuing interest."

Although in a case where a successor is his own predecessor, it is necessary to refer to the disposition by which he acquired the power to confer a succession on himself, in order to ascertain the rate of duty, the interest of which he is possessed is to be determined by the disposition made by himself. He may have been "competent to dispose by will of a continuing interest" under the disposition which regulates the rate of the duty; but if he is only tenant for life under the

disposition made by himself, his succession is only a life interest, and should he die before some of the instalments become due, they will cease to be payable.

In the case of a succession comprising timber, the yearly rental which the land in its uncultivated state is capable of producing, is to be reckoned as part of the annual value of the real property. The net moneys derived from sales of the timber, when they exceed 10*l.* in any one year, are chargeable with duty upon the interest of the successor in such moneys (sec. 23). The "net moneys" are to be ascertained by deducting from the gross proceeds of sale all expenses in connection with the sale, and all the expenses of the year in which the sale takes place, in connection with the growth of the timber, and also the expenses, so far as borne by the successor, of felling and bringing to market and repairing damages to property. (See sec. 23.) The duty only attaches to timber which was actually growing on the land at the time when the property became a succession in possession, and not to timber planted by the successor.

Coppice and underwood do not come within the definition of "timber." They are capable of yielding a yearly profit, and the yearly profit which they yield furnishes the material for arriving at their "annual value."

An advowson is real property, but no duty is payable in respect of a succession in an advowson until a sale is made. The sale must be "by or in concert with the successor for money or money's worth." When the sale is effected, the duty is payable upon the amount or value for which the advowson or any right of presentation or interest out of it is disposed of. See sec. 24.

The forms in use are:—

No. 4. For an account of personal property where the duty is chargeable on the capital value.

No. 5. For an account of personal property where the duty is chargeable by way of annuity.

No. 6. For the account of real property.

No. 7. For the second and subsequent instalments of duty on real property.

These forms can be obtained on personal application at the Legacy and Succession Duty Office, Somerset House, London, where also the duty can be paid. If the parties reside in the country the forms can be obtained from the Collector of Inland Revenue, or at any post-office issuing money orders, and when properly filled up they should be transmitted by post, addressed "The Controller of Legacy and Succession Duties, Somerset House, London," for examination, and when the accounts are found to be correct, instructions for the payment of the duty will be given.

The instructions generally necessary for preparing a form of receipt or an account are printed on these forms. It is necessary, however, to remark that section 22 provides that in estimating the annual value of real property, not of a fluctuating character, an allowance is to be made for all necessary outgoings.

The successor to land is never charged for a greater sum than the value of his life interest: the assessment of the annual value is only in order to fix the duty at the estimated value of his life interest. The question then turns on the meaning of the words "annual value of the land" in the 21st section, and "an allowance for all necessary outgoings" in the 22nd section. The term "annual value of land" is not a term of art, but means

in common parlance the rack rent or the value of the gross produce of the land, minus all payments, expenses, interest, labour, and charges on the land, or on the tenant. This has been the mode in which it has been treated in legislation, and in the construction of Acts of Parliament. Thus, in the income tax on land, which is a charge on the annual value of land in each year, certain rules are laid down to ascertain the annual value. By 5 & 6 Vict. c. 35, s. 60, Schedule A, No. 1, the annual value of lands, &c., shall be understood to be "the rent by the year, at which the same are let at rack rent." Also under the Parochial Assessment Act (6 & 7 Will. IV. c. 96), the net annual value is to be the rent at which the same might be reasonably expected to let from year to year, free of all tenant's rates and taxes and tithe commutation rent-charge, and deducting the probable cost of repairs, insurance, and other expenses to maintain the same rent. That being the meaning of "annual value," what is the meaning of "necessary outgoings" in this statute? "Necessary outgoings" would appear to be permanent charges, made on the occupiers of the land, or falling entirely on the land, such as repairs, poor rates, highway, sewer, and county rates, town rates, drainage rates and the like; some of which may be payable occasionally, still they are permanent charges, and capable of valuation, so as to render it possible to calculate the annual amount. Income tax should not be deducted in finding the annual value of the land, or deducted from the annual value as a necessary outgoing; nor should the expenses of an agent be deducted. (See *Re Elves*, 3 Hurlst. & Norm. 719; and *In re Earl Cowley*, L. R. 1 Ex. 288.)

In the case of real property of a fluctuating yearly

income, such as manors or open mines, the average profits or income are, by section 26, to form the basis of an agreement between the Commissioners and the successor as to the annual value, but if no agreement can be so made, then the principal value is to be ascertained, and the annual value is to be considered to be equal to three per cent. interest thereon.

This last rule is applicable to the case of building land, which does not yield any yearly income. See Lord Westbury's remarks in the case of *Attorney-General* v. *Earl Sefton*, quoted at p. 191.

A successor in real property is entitled to an allowance in respect of the following :—

1. Fines, casualties, compositions, reliefs or charges incident to the tenure. N.B.—These are deductions against the value of the succession ascertained by the tables annexed to the Act, and are not deductions by way of interest, as in the case of mortgages, from the annual value before the value of the succession is ascertained. See sec. 28. A charge for duty may fall to be deducted under this head.
2. Actual encumbrances created or incurred by persons other than the successors, or by the successor under a special power of appointment, and moneys laid out by the successor previously to his possession in substantial repairs or permanent improvement of the property. See sec. 34.

The allowance here is restricted to the amount of interest payable thereon, and does not extend to principal sums.

Where an encumbrance is created by a successor in such a manner as to confer a succession in the subject of the encumbrance, an allowance may be claimed

under section 34, in view of the decision *In re Peyton*, (7 Hurlst. & Norm. 265), of which the following is a summary :—

A., tenant for life, B., tenant in tail, disentailed; resettled to pay B. an annuity during joint lives and subject thereto to A. for life, and on his death to pay A.'s widow 1000*l.* per annum, and with remainder as they should jointly appoint. They appointed by way of mortgage to the extent of 90,000*l.*, and also an annuity of 500*l.* per annum in favour of B.'s son, and subject thereto to B. for life. On A.'s death, B., the successor, obtained an allowance in respect of A.'s widow's annuity, which was chargeable with duty as a succession on A.'s death, but not for the mortgages or the annuity to B.'s son.

In the case of a Scotch entail, the succeeding heir of entail may join with the heir of entail in possession in creating encumbrances, and yet may, on succeeding to the property, obtain an allowance for such encumbrances in accounting for the duty on his succession. See *Lord-Advocate* v. *Earl of Glasgow* (2 Sco. Sess. Ca. 4th Ser. 317).

Contingent encumbrances must form the subject of an application for a return of duty when they take effect. See sec. 35.

An allowance is to be made in respect of any property which a successor is bound to relinquish or is deprived of upon taking a succession. See sec. 38; and *Re Micklethwait* (11 Exch. 452), which was an appeal against the assessment of the Commissioners :—

John Micklethwait, by will, devised his real estate to Sir Sotheron Micklethwait for life, remainder to J. N. Micklethwait (the appellant). J. N. Micklethwait having afterwards married, in 1840 his wife's father

covenanted with trustees to pay him an annuity of 500*l.* for his life and that of his wife, provided that, if J. N. Micklethwait should, by reason of the death without issue male of Sir Sotheron Micklethwait, succeed to the estates devised by John Micklethwait, then that the annuity should cease. Sir Sotheron died without issue, and thereupon the estates came as a succession to J. N. Micklethwait, and the annuity ceased; the Commissioners refused to make any allowance in respect of the said annuity, and contended that the annuity had ceased, not because the successor had come into the property, but because it had existed for the whole period for which it was payable under the covenant; in fact, that it no longer existed. But the Court held the successor was entitled to an allowance, and gave him his costs. Parke, B., said: "The interpretation clause enables us to understand what is meant in this case by the word 'property.' It is not goods and chattels, and it is not a lease for terms of years, but it is 'money payable under any engagement.' Is it possible, in ordinary parlance, and in the apprehension of ordinary men, to say that at the time when the appellant succeeded to Sir Sotheron's property he did not lose 500*l.* a year which was payable under this engagement? It is very true that the engagement ceased, but what he has lost is the benefit of a covenant to pay 500*l.* a year. Then, in the absence of any further words to express the meaning of the term 'property,' this must be considered to be property. He has lost this; he has got an estate of much more, but then the value to him of what the succession brings to him is the value of that property, minus 500*l.* a year. Now, if the Legislature had intended that he should not be exempt from this claim unless the property relinquished by him was also pro-

perty to be taxed, and upon which the succession duty should be paid by another, they ought to have said so, and they certainly have not." Alderson, B., was of the same opinion, and thought the case was perfectly clear if this section (the 38th) and the interpretation clause were read together. The clause would then run "where any successor, upon taking any property chargeable with duty under the Act, shall be bound to relinquish or be deprived of any money payable under an engagement, the Commissioners shall" make an allowance.

See also *Lord Braybrooke* v. *Attorney-General* (9 Ho. Lds. Cas. 150), where the successor obtained an allowance in respect of an annuity held on the joint lives of himself and the person on whose death the succession arose.

See also *Attorney-General* v. *Floyer* (9 Ho. Lds. Cas. 477).

See also *The Commissioners of Inland Revenue* v. *Harrison* (L. R. 7 Eng. & Ir. H. L. App. 1); of which the following is a summary:—

A., tenant for life, B., tenant in tail, disentailed and re-settled to joint appointment. Exercised so as to charge annuity in favour of B. during joint lives. On death of A., B. obtained an allowance against his succession for the annuity, which then ceased to be payable to him.

See also *Le Marchant* v. *Commissioners of Inland Revenue* (L. R. 1 Ex. Div. 185); of which the following is a summary:—

A., tenant for life, B., tenant in tail, disentailed and resettled to joint appointment; appointed 20,000*l.* to be settled on son's marriage; covenant by A. to pay three per cent. from date of marriage, the sum not to be called in in his lifetime. On death of A., B. obtained

an allowance in respect of the 600*l.* per annum against his succession in the real estate.

See also *Attorney-General for Ireland* v. *Lord Kenmare* (decided 10th May, 1880, Ex. Div. and confirmed on appeal January, 1881); of which the following is a summary:—

A., tenant for life, conveyed his life estate in 1854 to B., tenant in tail, reserving to himself an annuity of 5000*l.* per annum for his life. Held that B. was entitled to an allowance of the annual value of the estate less 5000*l.* per annum in accounting for his succession on A.'s death in the estate.

The Commissioners are empowered to compound or commute duty in the following circumstances:—

(1) Where the successor is desirous of satisfying in one payment the claim for duty in respect of timber. See sec. 23.

(2) Where the value of the succession cannot be fairly ascertained by the ordinary rules laid down in the Act. See sec. 39.

(3) Where duty is presumptively payable in respect of property. See sec. 41.

It is not the practice of the Commissioners to commute duty under this section, unless the interest in possession is released, or the property itself or the reversionary interest is disposed of. This section was recommended to be acted on in *Bailey* v. *Tindall* (18 Jur. 668), which was an application made for payment out of Court of a sum of money upon which succession duty would, at a future time, have to be paid. Sir R. T. Kindersley, V.-C., at first acted upon section 53, and the duty being 1*l.* per cent., directed 1*l.* 10*s.* per cent. to be set aside to answer it; but subsequently recom-

mended the parties to apply to the Commissioners to commute the duty under the 41st section, a recommendation which the parties, it is believed, adopted. See also 43 Vict. c. 14, Part III. s. 11. For instructions see Chap. V.

Discount is allowed at the rate of four per cent. per annum on any duty paid in advance (see sec. 40), and the right to repayment is not prejudiced by payment under discount.

Separate assessments of duty in respect of property may, under certain circumstances, be obtained. See sec. 43.

An accountable person can appeal against an assessment. See sec. 50; see also 28 & 29 Vict. c. 104, s. 5.

A certificate of a payment of duty may be obtained by persons interested in property affected by the duty so paid. See sec. 51; see also 38 & 39 Vict. c. 87 (Land Transfer Act), s. 18; and 43 Vict. c. 14, Part III. s. 12, which is only applicable to a "fund."

The following persons are accountable for the duty:—

1. The successor.
2. The trustee or trustees, guardian, committee, tutor, curator, or husband in whom the property or the management of it is vested. The term "trustee" includes an executor and administrator, and any person having or taking on himself the administration of property affected by any express or implied trust. See sec. 1.
3. The person or persons who in right of the successor are in possession of the property when the succession becomes an interest in possession. See sec. 44. The term "person" includes a body corporate, company, and society. See sec. 1.

And these persons are required to give notice of their liability to duty and to deliver accounts, and to supply all necessary particulars, to enable an assessment (sec. 45), and to verify the accounts by production of books and documents. See sec. 49.

The penalty for neglecting to give notice or deliver an account or pay duty within 21 days of assessment, is 10*l.* per cent. upon duty calculated at 1*l.* per cent. for every month of delay. See sec. 46.

Interest at the rate of 4*l.* per cent. per annum must be added on all duties in arrear. See 31 & 32 Vict. c. 124, s. 9.

The duty is a first charge on the interest of the successor in the property, and of persons claiming in his right, and is also a debt due from the successor having, in the case of real property, priority over all charges and interests created by him; but the charge may shift under certain circumstances from the property to which it originally attached to property substituted. See sec. 42; and *Dugdale* v. *Meadows* (L. R. 6 Ch. App. 501).

The duty may be raised by the accountable persons by mortgage. See sec. 44.

The revenue is to be protected by Courts of law in which any suit is pending for administration of any property chargeable with succession duty. See sec. 53.

Proceedings to enforce delivery of accounts and payment of duty can be taken under 28 & 29 Vict. c. 104, in England; and under the Succession Duty Act, ss. 47 & 48, in Ireland; and under 19 & 20 Vict. c. 56, in Scotland.

A return of duty is provided for by section 37.

The mode of procedure to obtain a return is similar to that explained at p. 143 as to legacy duty.

A *bonâ fide* purchaser without notice under a title

not appearing to confer a succession, is not subject to any duty. See sec. 52.

A purchaser of an expectant succession is liable, as between himself and the vendor, to pay the duty. See *Cooper* v. *Trewby* (28 Beav. 194). Such a purchaser is in effect a successor. See *Solicitor-General* v. *Law Reversionary Interest Society* (L. R. 8 Ex. 233).

Exemptions.

1. Any property under the aggregate amount or value of 100*l.*, when derived on any death from the same predecessor.
2. Any succession which, as estimated according to the provisions of this Act, shall be of less value than 20*l.* in the whole.
3. Any moneys applied to the payment of the duty on any succession according to any trust for that purpose.
4. Any succession, which if the same were a legacy bequeathed to the successor by the predecessor, would be exempted from the payment of duty in respect thereof under the Legacy Duty Acts.
5. No person shall be charged with duty under this Act in respect of any interest surrendered by him or extinguished before the time appointed for the commencement of this Act. See sec. 18.
6. Any succession to the estate or effects to which an affidavit or inventory stamped with a duty of 30*s.* under the provisions of the 44 Vict. c. 12 relates (the whole personal estate of the deceased), not exceeding 300*l.*, is exempted from succession duty by the 44 Vict. c. 12, s. 36.
7. Any succession to leasehold or other property according to the value whereof duty has been

paid on the affidavit, or inventory, or account, under the provisions of the 44 Vict. c. 12, is exempted from succession duty AT THE RATE OF ONE PER CENT. by the 44 Vict. c. 12, s. 41.

As to persons exempted by express provision from duty under the Legacy Duty Acts, see pp. 134—6.

CHAPTER V.

FORMS AND REGULATIONS.

THE following is the form of affidavit for probate or letters of administration in England, with the form of account required by the 44 Vict. c. 12 :—

(*Affidavit for the Commissioners of Inland Revenue for Estates above* £300.)

N.B.—Where the deceased died domiciled abroad only the first three paragraphs need be used.

Where the deceased died domiciled in the United Kingdom, but it is not intended to take deduction of debts, only the first five paragraphs need be used.

IN THE HIGH COURT OF JUSTICE IN ENGLAND.

Probate, Divorce, and Admiralty Division.

(Probate.)

The (*a*) Registry .
In the goods of deceased.

I or We (*b*)
(*c*) and say as follows :—

1. I or We desire to obtain a grant of (*d*)
of
late of

deceased who died at
on the day of one thousand
eight hundred and domiciled in (*e*)
that part of the United Kingdom called
and having a fixed place of abode at
within the district of .

2. The account No 1, hereto annexed, is a true account of the particulars and present value of all the personal estate and effects of the deceased, for or in respect of which the grant is to be made, exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially. The gross value thereof altogether is £ .

3. The deceased had (*f*) real estate in this country.

4. The deceased had (*g*) personal estate and effects situate abroad, the short particulars whereof are set forth in the account No. 2 hereto annexed.

5. The deceased left widow lawful issue surviving.

6. The deceased had no personal or moveable estate and effects within the United Kingdom (*h*) other than and except the personal estate and effects, the particulars and value whereof are contained in the account No. 1, hereto annexed. (*i*) The separate value of that part thereof which is in Scotland is £ .

7. The first part of the schedule hereto annexed contains a true and particular list of the debts due and owing from the deceased at the time of death to persons resident within the United Kingdom with the names and addresses of the several persons to whom the same are respectively due, and the descriptions and amounts of such debts. The second part of the schedule

contains a true account of the funeral expenses of the deceased.

8. The said debts are payable by law out of the personal estate and effects comprised in the account No. 1, hereto annexed, and are not nor are any of them (*k*) voluntary debts made payable on the death of the deceased or voluntary debts payable under some instrument delivered to the donee thereof within three months before the death of the deceased, or debts which are primarily payable out of any real estate belonging to the deceased, (*l*) or debts in respect whereof a reimbursement is capable of being claimed from any real estate of the deceased (*m*) or from any other estate or person (*n*) whatsoever.

9. The aggregate amount of the said debts and funeral expenses is £ , which being deducted from the value of the personal estate and effects as specified in the account No. 1 hereto annexed, reduces such value for the purpose of the charge hereon to the sum of £ .

All which is true to the best of knowledge and belief.

Sworn
or affirmed by the above-named (*o*)
at , on the
day of , 18 ,
Before me,

Sworn
or affirmed by the above-named (*o*)
at , on the
day of , 18 ,
Before me,

Scale of duties.

For estates above 100*l.* and not above 500*l.*—

1*l.* for every full sum of 50*l.*, and for any fractional part of 50*l.* over any multiple of 50*l.*

Above 500*l.* and not above 1,000*l.*—

1*l.* 5*s.* for every full sum of 50*l.* and for any fractional part of 50*l.* over any multiple of 50*l.*

Above 1,000*l.*—

3*l.* for every full sum of 100*l.* and for any fractional part of 100*l.* over any multiple of 100*l.*

(*a*) Insert here "Principal" or "District" as is required, and in the latter case add the name of the district.

(*b*) Insert here the name, address, and description of each person who joins in the affidavit or affirmation.

(*c*) Insert here "make oath" or "solemnly affirm," as the case may be.

(*d*) Insert here "Probate of the Will," or "Administration with the Will annexed of the personal estate and effects," or "Administration of the personal estate and effects," as the case may be.

(*e*) If deceased were domiciled abroad, insert here the name of the country, and strike out the rest of the paragraph.

(*f*) Insert here "also," or "no" according as deceased did or did not leave real estate.

(*g*) Insert here "also" or "no" according to the fact, and in the latter case strike out of the paragaaph the words after "abroad."

(*h*) Where deduction of debts is taken the affidavit must extend to and include the whole personal and moveable estate throughout the United Kingdom, in the mode prescribed by 21 & 22 Vict. c. 56, s. 15.

(*i*) If the deceased had no moveable estate in Scotland, strike out this sentence.

(*k*) Money contracted to be paid on the death of the deceased in consideration of marriage is not a voluntary debt and may be deducted.

(*l*) A mortgage debt not created by the deceased himself but charged on real estate which was acquired by the deceased subject to the mortgage is primarily payable out of such real estate and must not be deducted.

(*m*) A mortgage debt created by the deceased himself on his real estate, but which is payable by his heir or devisee under "Locke King's Act," 17 & 18 Vict. c. 113, is a debt in respect of which reimbursement may be claimed and must not be deducted.

(*n*) A debt for payment of which the deceased was surety only must not be deducted.

(*o*) Insert the name of each deponent.

ACCOUNT No. 1.

Personal Estate in respect of which the Grant is to be made.

	Market Price of Stocks at date of Grant.	Gross Value. £ s. d.
Stocks or funds of Great Britain transferable at the Bank or elsewhere in England, viz. :—		
Dividends thereon to date of grant.....		
Foreign stocks or funds *transferable in England,* viz. :—		
Dividends thereon to date of grant		

	Market Price of Stocks at date of Grant.	Gross Value. £ s. d.
Proprietary shares or debentures of public companies, viz.:—		
Dividends or Interest thereon to date of grant		
Cash in the house and at the bankers		
Household goods, linen, wearing apparel, books, plate, jewels, carriages, horses, &c., valued at.....		
Leasehold property, viz.:—(State particulars, including annual value, ground rent, if any, and length of unexpired term.)		
Rents of *real* or *leasehold* property due at death of deceased		
Rents of *leasehold* property due *since* the death of deceased to date of grant		
Policy of insurance on life		
Bonus thereon		
Money out on mortgage, and other securities		
Interest thereon to date of grant.....		
Book debts.....		
Bonds and bills		
Notes		
Interest thereon to date of grant.....		
Real estate *contracted*, in lifetime of deceased, to be sold		
Personal estate left by the will under some authority enabling the testa-		

	Market Price of Stocks at date of Grant.	Gross Value. £ s. d.
tor to dispose of the same as he or she might think fit		
Good will, stock-in-trade, farming stock, implements of husbandry, valued at		
Ships, and shares in ships, registered at any port in the United Kingdom, valued at		
Share of any real or personal property belonging to the partnership firm of ..... of which deceased was a member—as per balance sheet...		
Reversionary interest under the will of proved or under the settlement made on the marriage of		
Other personal property not comprised under the foregoing heads, viz. :—		
		£
To be signed by the persons making oath or affirmation.		

Where there is not sufficient space to insert all the particular details of the different items, a separate schedule should be annexed, and referred to as an exhibit.

ACCOUNT No. 2.

Personal estate locally situate abroad, and in respect of which no grant is required, such, for instance, as foreign stocks or funds which are not transferable in England.

To be signed as above.

SCHEDULE.

PART I.—Containing an account of the debts due, and owing from the deceased.

Name and Address of Creditor.	Description of Debt. (This should include the date, and short particulars of any Mortgage, Bond, or other security for the Debt.)	Amount.		
		£	s.	d.

PART 2.—Containing an account of the funeral expenses of the deceased.

£ s. d.

To be signed by the persons making oath or affirmation.

For property not exceeding in the whole the value of 300*l.*

(Affidavit for the Commissioners of Inland Revenue.)

IN THE HIGH COURT OF JUSTICE IN ENGLAND.

Probate, Divorce, and Admiralty Division.

(Probate.)

The (*a*) Registry
In the goods of deceased.
I or We (*b*)
(*c*) and say as follows :—

1. I or We desire to obtain a grant of (*d*)
of
late of
deceased who died at
on the day of , one thousand eight hundred and domiciled in (*e*) that part of the United Kingdom called and having a fixed place of abode at within the district of .

2. The whole personal estate and effects of the deceased whether situate in the United Kingdom or abroad inclusive of all the personal estate and effects over which the deceased had and exercised a general power of appointment by Will and without any deduction for debts or funeral expenses do not exceed the value of 300*l.*

3. The account hereto annexed is a true account of the particulars and present value of all the personal estate and effects of the deceased for or in respect of which the grant is to be made (*f*) exclusive of what the deceased may have been possessed of or entitled to as a

trustee and not beneficially. The gross value thereof altogether is £ . (*g*) The separate value of that part thereof which is in Scotland is £ .

Sworn
or Affirmed by the above-named (*h*)
at on the
day of , 18 ,
before me,

Sworn
or Affirmed by the above-named (*h*)
at on the
day of , 18 ,
Before me,

(*a*) Insert here "Principal" or "District," and in the latter case add the name of the district.

(*b*) Insert here the name, address, and description of each person who joins in the Affidavit or Affirmation.

(*c*) Insert here "make oath" or "solemnly affirm," as the case may be.

(*d*) Insert here "Probate of the Will," or "Administration with the Will annexed of the personal estate or effects," or "Administration of the personal estate and effects," as the case may be.

(*e*) If deceased were domiciled abroad, insert here the name of the country, and strike out the rest of the paragraph.

(*f*) The affidavit should extend to and include the whole personal and moveable estate throughout the United Kingdom, in the mode prescribed by 21 & 22 Vict. c. 56, s. 15.

(*g*) If the deceased had no moveable estate in Scotland, strike out this sentence.

(*h*) Insert the name of each deponent.

An Account of the Personal Estate

of , Deceased.

	Market Price of Stocks at date of Grant.	Gross Value. £ s. d.
Stocks or funds of Great Britain transferable at the Bank or elsewhere in England, viz. :—		
Dividends thereon to date of grant		
Foreign stocks or funds *transferable in England*, viz :—		
Dividends thereon to date of grant		
Proprietary shares or debentures of public companies, viz. :—		
Dividends or interest thereon to date of grant		
Cash in the house, and at the bankers		
Household goods, linen, wearing apparel, books, plate, jewels, carriages, horses, &c., valued at ...		
Leasehold property, viz. :— (state particulars, including annual value, ground rent, if any, and length of unexpired term).		
Rents of *real* or *leasehold* property due at death of deceased		
Rents of *leasehold* property due *since* the death of deceased to date of grant		
Policy of insurance on life		
Bonus thereon		

	Gross Value. £ s. d.
Money out on mortgage, and other securities	
Interest thereon to date of grant ...	
Book debts	
Bonds and bills	
Notes	
Interest thereon to date of grant.....	
Real estate *contracted*, in lifetime of deceased, to be sold	
Personal estate left by the will under some authority enabling the testator to dispose of the same as he or she might think fit	
Ships, and shares of ships, registered at any port in the United Kingdom	
Good-will, stock-in-trade, farming-stock, implements of husbandry, valued at	
Share of any real or personal property belonging to the partnership firm of of which deceased was a partner	
Reversionary interest under the will of proved or under the settlement made on the marriage of	
Other personal property not comprised under the foregoing heads, viz.:—	
	£

To be signed by the persons making oath or affirmation.

The Forms in use in Ireland are similar except as to the title of the Court.

ENGLAND AND IRELAND.

Regulations

For Altering and Amending the Stamp Duties on the Affidavits of Executors and Administrators on which too much or too little Stamp Duty shall have been paid, under the provisions of the 31, 32 *and* 35 *Sections of the Act* 44 *Vict. c.* 12.

1. Application must be made, in the first instance, by the executor or administrator, IN PERSON OR BY HIS AGENT, in the Legacy Duty Department; and an affidavit *by the executor or administrator, executors or administrators* on the printed forms stating the circumstances of the case, must be delivered with the probate or letters of administration.

2. The affidavit must be made before a commissioner of the Supreme Court of Judicature unless the executors or administrators shall attend in person at the Legacy Duty Office, in which case the affidavit may be sworn there.

3. In all cases of a return of duty being applied for, or of further duty being paid, there must be subjoined to the affidavit a correct inventory and account of the estate and effects of the deceased, which must be subscribed by the person or persons making the affidavit, and all appraisements of the deceased's effects must be duly stamped.

4. It is indispensable that the application be made personally by the executor, administrator or his agent, at the Legacy Duty Office, and if the affidavit, probate

or other documents, be transmitted by post or left by post or left under cover at this office the application cannot be noticed.

5. If the application shall be made by an *agent* for the executors or administrators, he must write his name and place of residence at the foot of the affidavit.

6. Printed forms of affidavit can be obtained at the Legacy Duty Office free of charge.

7. In cases where TOO LITTLE duty has been paid the affidavit must be presented at the Legacy Duty Office six calendar months after the discovery of the mistake, and must be duly *stamped* for the amount, which with the duty, if any, previously paid shall be sufficient to cover the duty properly payable, but no allowance will be made for the stamp duty of 30*s*. on estates not exceeding 300*l*. In cases of letters of administration, with or without the will annexed, there must be delivered with the affidavit a certificate from the proper officer of the Court of Probate, that the administrator hath given further security for the due administration of the personal estate and effects of the deceased, in consequence of the same having been since discovered to be of greater value than was first sworn to, pursuant to the 55 Geo. III. c. 184, sec. 42. Interest upon the amount of the duty on such affidavit, at the rate of 5 per cent. per annum from the date of the grant, or from such subsequent date as the Commissioners may in the circumstances think proper must also be paid, and for payment of this interest a warrant will be issued by the Probate Duty Clerk. When the affidavit has been examined and approved of and the interest has been duly paid, the necessary certificate will be written on the grant.

8. In cases where TOO MUCH duty has been paid the

affidavit can be presented at the Legacy Duty Office (1) at any time during the administration of the estate, so far as regards a mistake in the value mentioned in the certificate of the officer of the Court of Probate; (2) at any time within three years after the grant or within such further period as the Commissioners may allow, so far as regards a mistake in the value upon which the duty has been paid, either by reason of no amount or an insufficient amount having been deducted on account of debts and funeral expenses, but if it shall appear that too little stamp duty has been paid in consequence of the effects having been estimated by mistake at less value than they really were, application must be made in the Probate Duty Office in order to pay the additional duty, *before* the return of duty on the ground of debts can be granted.

9. Upon the claim being established, and all legacy and succession duty then due having been paid, the warrant for the return of probate duty will be delivered.

No fees or gratuities are to be taken by any officer or Clerk at the Inland Revenue Office for anything done by him in pursuance of the foregoing regulations, but the whole business to be done there is to be free of expenses.

The following are copies of the forms of affidavit referred to in the foregoing regulations:—

Additional Duty.

LEGACY Reference of the year 18 , folio .

SUCCESSION Reference of the year 18 , folio .

In the goods of deceased.

I [or] We (Insert here "make Oath," or "solemnly Affirm," as the case may be) and say as follows:

1. A Grant of
of
late of
deceased who died at
on the day of 188 , was made to us by the Probate Division of the High Court of Justice in England, on the day of 188 , and it appears by the certificate thereon of the proper officer of the Court, as the fact is, that an affidavit in verification of the account of the said Estate has been delivered, duly stamped.

2. Within the last six months we have discovered that the personal Estate and Effects of the deceased are of greater value than the value in respect of which the said Affidavit has been stamped—(A) partly by reason that some portion of the said Estate and Effects has since the date of such Affidavit been found to be of greater value than the value originally attributed thereto—(B) and partly by reason of the discovery of additional Estate and Effects—(C) and partly by reason that deduction for debts and funeral expenses was to some extent made erroneously. (Strike out "A," "B," or "C," according to circumstances.)

3. The Account hereto annexed is a true account of the value of the personal Estate and Effects of the deceased, in respect of which the Stamp Duty has been paid on the original Affidavit as aforesaid, and of the value and particulars thereof as since found and discovered, and of the mode in which and the time when such finding and discovery was made, and of the debts and funeral expenses erroneously deducted.

4. It now therefore appears that under the circum-

stances, a Stamp Duty of £ is chargeable in respect of the personal Estate and Effects of the deceased according to the true value thereof as now found and discovered, all which is submitted to the Commissioners of Inland Revenue, praying that the sum of £ being the amount which, with the Duty of £ previously paid on the said Affidavit, will be sufficient to cover the said Duty of £ properly chargeable; and also the further sum of £ , being interest thereon at the rate of £5 per cent. per annum from day may be accepted in discharge of the same, and that the Certificate on the said Grant may be rectified as the law directs.

All which is true to the best of knowledge and belief.

(*a*) by the above-named
at on the
day of 18 .
Before me,

(*a*) by the above-named
at on the
day of 18 .
Before me,

(*a*) Insert here "Sworn," or "Affirmed," as the case may be, and the name of each Deponent.

ACCOUNT.

	£	s.	d.
Value of Estate for which the original Affidavit dated day of was stamped			
Effects under-valued. (N.B. State when			

£ s. d.

and the circumstances under which the mistake and discovery were made) .....

Effects omitted .....

Debts and Funeral Expenses improperly deducted.....

NOTE.—Stamp Duty chargeable according to the true value of the Estate is.....

Deduct the Stamp Duty previously paid on Affidavit.....

Stamp Duty payable on this Affidavit is.....

Interest thereon from date of original Affidavit is.....

Return of Duty on the Ground of Debts and Funeral Expenses.

LEGACY Reference of the year 18 , folio .

SUCCESSION Reference of the year 18 , folio .

In the goods of deceased.

I [or] We (insert here "make Oath," or "solemnly affirm," as the case may be), and say as follows :—

1. A Grant of
of
late of
deceased who died at
on the day of 188 , was made to us by the Probate Division of the High Court of Justice in England, on the day of 188 , and it appears by the certificate thereon, of the proper officer of the Court, as the fact is, that an Affidavit in verification of the account of the said

Estate has been delivered, duly stamped, wherein it is shown that the gross value of the said Estate amounts to £ .

2. Since the date of the Grant it has been discovered that the amount deducted on account of debts and funeral expenses is insufficient, and that consequently too high a stamp duty was paid.

3. The Account hereto annexed is a true Account of the value of the personal Estate and Effects of the deceased, in respect of which the stamp duty has been paid on the original Affidavit as aforesaid, and it contains a true and particular list of the debts due and owing from the deceased at the time of
death to persons resident within the United Kingdom, with the names and addresses of the several persons to whom the same are respectively due, and the descriptions and amounts of such debts, and of the funeral expenses of the deceased, in respect of which debts and funeral expenses no deduction has hitherto been made.

4. The said debts are payable by law out of the personal Estate and Effects comprised in the account hereto annexed, and are not nor are any of them voluntary debts made payable on the death of the deceased or voluntary debts payable under some instrument delivered to the donee thereof within three months before the death of the deceased, or debts which are primarily payable out of any real Estate belonging to the deceased, or debts in respect whereof a reimbursement is capable of being claimed from any real Estate of the deceased or from any other Estate or person whatsoever.

5. It now appears, therefore, that under the circumstances a stamp duty of £ and no more

ought to have been paid on the said Affidavit. All which is submitted to the Commissioners of Inland Revenue, praying that the Sum of £ , being the amount of duty overpaid, may be returned to me or to , my or our Agent, whose receipt shall be a sufficient discharge for the same, and that the Certificate on the said Grant may be rectified as the Law directs.

All which is true to the best of knowledge and belief

(*a*) by the above-named
at on the day
of 18
Before me,

(*a*) Insert here "sworn" or "affirmed," as the case may be.

ACCOUNT.

	£.	*s.*	*d.*
Gross value of Estate as shown by Account No. 1 annexed to the original Affidavit dated			
Aggregate amount of Debts and Funeral Expenses deducted			
Net amount upon which Stamp Duty was paid			
List of Debts and Funeral Expenses in respect of which no deduction has hitherto been made :—			
Stamp Duty previously paid on Affidavit is			
Stamp duty chargeable after deducting the Debts and Funeral Expenses as per annexed account is			
Stamp Duty to be returned is			

Return of Duty on the Ground of Mistake in the Estimate of Value.

LEGACY Reference of the year 18 folio .

SUCCESSION Reference of the year 18 , folio .

In the goods of deceased.

I [or] We (Insert here "make Oath," or "solemnly Affirm," as the case may be) and say as follows :—

1. A Grant of
of
late of
deceased who died at
on the day of 188 , was made to us by the Probate Division of the High Court of Justice in England, on the day of 188 , and it appears by the certificate thereon, of the proper officer of the Court, as the fact is, that an Affidavit in verification of the account of the said Estate has been delivered, duly stamped, wherein it is shown that the gross value of the said Estate amounts to £ .

2. The Estate is still under administration, and it has been discovered that the value mentioned in the Certificate of the officer of the Court exceeds the true value of the personal Estate and Effects of the deceased, and that consequently too high a Stamp Duty was paid on the said Affidavit under the circumstances hereinafter set forth.

3. The Account hereto annexed is a true Account of the value of the personal Estate and Effects of the deceased, in respect of which the stamp duty has been

paid on the original Affidavit as aforesaid, and of the corrected value and particulars thereof, and of the mode in which and the time when the corrected value was ascertained.

4 It now appears, therefore, that under the circumstances a stamp duty of £ and no more ought to have been paid on the said Affidavit. All which is submitted to the Commissioners of Inland Revenue, praying that the Sum of £ , being the amount of duty overpaid, may be returned to me or to my or our Agent, whose receipt shall be a sufficient discharge for the same, and that the Certificate on the said Grant may be rectified as the Law directs.

All which is true to the best of knowledge and belief.

(*a*) by the above-named
at on the
day of 18 .
Before me,

(*a*) Insert here "sworn" or "affirmed" as the case may be.

ACCOUNT.

	£	s.	d.
Gross value of Estate as shown by Account No. 1 annexed to the original Affidavit dated			
Aggregate amount of Debts and Funeral Expenses deducted			
Net amount upon which Stamp Duty was paid			

£ s. d.

Effects over-valued:—(N.B.—State the exact circumstances under which too much Duty was paid in the first instance.)
Stamp Duty previously paid on Affidavit is
Stamp Duty chargeable according to the true value of the Estate is .....
Stamp Duty to be returned is .....

Regulations.

For Amending and Altering the Stamp Duties on Probates of Wills and Letters of Administration on which too much or too little Stamp Duty shall have been paid on the original Grant, in consequence of a Mistake in the Estimate of the Value of the Estate and Effects of the Deceased, under the Provisions of the 40 *and* 41 *sections of* 55 *Geo. III. c.* 184.

1. Application must be made, in the first instance, by the executor or administrator, IN PERSON OR BY HIS AGENT, in the Legacy Duty Department; *and within six calendar months after the true value of the effects shall have been ascertained, and it shall be discovered that too much or too little duty has been paid;* and an affidavit *by the executor or administrator, executors or administrators,* stating the circumstances of the case in the form subjoined, must be delivered with the probate or letters of administration.

2. The affidavit must be made before a commissioner to administer oaths in Chancery, or the executors or administrators may attend in person at the Legacy Duty Office, in which case the affidavit may be sworn there, *but must be brought ready written for examination.*

3. In all cases of a return of duty being applied for, or of further duty being paid, there must be subjoined to the affidavit a correct inventory and account of the estate and effects of the deceased, which must be subscribed by the person or persons making the affidavit, and all appraisements of the deceased's effects must be duly stamped.

4. In cases of letters of administration, on which too little duty shall have been paid at first, there must be delivered with the affidavit a certificate from the proper officer of the Court of Probate, that the administrator hath given further security for the due administration of the personal estate and effects of the deceased, in consequence of the same having been since discovered to be of greater value than was first sworn to, pursuant to the above Act, sec. 42.

5. It is indispensable that the application be made personally by the executor, administrator, or his agent, at the Legacy Duty Office, and if the affidavit, probate, or other documents be transmitted by post or left under cover at this office the application cannot be noticed.

6. If the application shall be made by an *agent* for the executors or administrators, he must write his name and place of residence at the foot of the affidavit.

7. The probate duty clerk will compare the affidavit with the probate or letters of administration, and see that it contains all the particulars required by the forms subjoined, and especially that the Court which granted the probate or letters of administration is correctly stated and described.

8. The board will retain the affidavit and the inventory account and valuation and certificate, above mentioned, to be filed; and will deliver the warrant, with the probate or letters of administration, to the person making

the application. *The warrant will contain directions for the further proceedings.*

And no fees or gratuities are to be taken by any officer or clerk at the Inland Revenue Office, for anything done by him in pursuance of the aforegoing Regulations, but the whole business to be done there is to be free of expense.

1.—Affidavit for obtaining a return of duty on probates and letters of administration under 55 Geo. 3, c. 184, on which *too much* duty shall have been paid on taking out the same.

To be filled in from the circular letter issued by the Legacy Duty Department:—

Regr. No. 18 Folio .

In the executorship [*or administration*] of

deceased.

A.B. of, &c. [*or A.B.* of, &c. and *C.D.* of, &c.] maketh oath and saith [*or* make oath and say], that probate of the last will and testament [*or* letters of administration of the goods, chattels and credits, with the will annexed, *if so,*] of *E.F.* late of, &c. deceased, who died on the day of one thousand eight hundred and , was [*or* were] granted to this deponent [*or* these deponents] by the Court of [*observe here to state the Court correctly*] on the day of one thousand eight hundred and , and that the estate and effects of the said deceased, for or in respect of which the said probate was [*or* letters of administration were] granted, were then

sworn to be under the value of pounds, and a stamp duty of pounds was accordingly paid on the said probate [*or* letters of administration]. And this deponent further saith [*or* these deponents further say] that since obtaining the said probate [*or* letters of administration] and *within calendar months now last past,* the true value of the estate and effects hath been ascertained, and it hath been discovered that too high a stamp duty was paid thereon; for that it was not until [*the exact date is indispensable*].

[*Here state the facts and circumstances of the case, to show how it happened that too much stamp duty was paid, and at what particular time, and through what circumstances the lesser value was discovered.*

And this deponent further saith [*or* these deponents further say], that the *schedule hereunto annexed* and subscribed by him [*or* her, *or* them], and marked No. 1, doth contain a true and perfect inventory, account, and valuation of the personal estate and effects, whereof the said deceased was possessed, and for which the said probate was [*or* letters of administration were] granted by the Court aforesaid, exclusive of what the deceased may have been possessed of, or entitled to, as a trustee, for any other person or persons, and not beneficially, and particularly (A) all the property over which the deceased had a general power of appointment, (B) that the said inventory includes all the leasehold estates for terms of years, absolute, or determinable on a life or lives whereof the said deceased died possessed, and that such personal estate and effects being now fully got in, or the amount thereof clearly ascertained, did not at the time the said probate was [*or* letters of administration were]

granted exceed the sum of [*state the exact amount*]
, and are under the value of
pounds, according to the best of the knowledge, information, and belief of this deponent [*or* these deponents]. And that the said deceased did not die possessed of any other personal estate and effects whatever, either in Great Britain or elsewhere, to the best of this deponent's [*or* these deponents'] knowledge and belief (C). And therefore this deponent saith [*or* these deponents say] that he hath [*or* they have] been informed and believes [*or* believe] that a stamp duty of pounds, and no more, ought to have been paid on the said probate [*or* letters of administration]—all which is submitted to the Commissioners of Inland Revenue, praying that the sum of pounds, being the amount of duty overpaid, may be returned to this deponent [*or* these deponents—*or* to *G.H.* the agent of this deponent or deponents, whose receipt shall be a sufficient discharge for the same]; and that the stamp or stamps on the said probate [*or* letters of administration] may be rectified as the law directs.

The above affidavit to be made by all the executors or administrators.

2.—Affidavit to be made under 55 Geo. 3, c. 184, in the case of *too little* duty having been paid on probates and letters of administration on taking out the same.

To be filled in from the circular letter issued by the Legacy Duty Department :—

Reg$^{r.}$ No. 18 Folio .

In the executorship [*or administration*] of

deceased.

A.B. of, &c. [*or A.B.* of, &c. and *C.D.* of, &c.] maketh oath and saith [*or* make oath and say], that probate of the last will and testament [*or* letters of administration of the goods, chattels, and credits, with the will annexed, *if so*] of *E.F.* late of, &c. deceased, who died on the day of one thousand eight hundred and , was [*or* were] granted to this deponent [*or* these deponents] by the Court of [*observe here to state the Court correctly*] on the day of one thousand eight hundred and , and that the estate and effects of the said deceased, for or in respect of which the said probate was [*or* letters of administration were] granted, were then sworn to be under the value of pounds, and a stamp duty of pounds was accordingly paid on the said probate [*or* letters of administration]. And this deponent further saith [*or* these deponents further say] that since obtaining the said probate [*or* letters of administration], and *within calendar months now last past*, the true value of the estate and effects have been ascertained, and it hath been discovered that too little stamp duty was paid thereon; for that it was not until [*the exact date is indispensable*].

[*Here state the facts and circumstances of the case, to show how it happened that too little stamp duty was paid, and at what particular time, and through what circumstances the higher value was discovered.*]

And this deponent further saith [*or* these deponents further say] that the *schedule hereunto annexed* and subscribed by him [*or* her *or* them], and marked No. 1, doth contain a true and perfect inventory, account, and

valuation of the personal estate and effects, whereof the said deceased was possessed, and for which the said probate was [*or* letters of administration were] granted by the Court aforesaid, exclusive of what the deceased may have been possessed of, or entitled to as a trustee for any other person or persons, and not beneficially, and particularly (A) all the property over which the deceased had a general power of appointment, (B) that the said inventory includes all the leasehold estates for terms of years, absolute, or determinable on a life or lives, whereof the said deceased died possessed, and that such personal estate and effects being now fully got in, or the amount thereof clearly ascertained, did not at the time the said probate was [*or* letters of administration were] granted exceed the sum of [*state the exact amount*] , and are under the value of pounds, according to the best of the knowledge, information and belief of this deponent [*or* these deponents]. And that the said deceased did not die possessed of any other personal estate and effects whatever, either in Great Britain or elsewhere, to the best of this deponent's [*or* these deponents'] knowledge and belief (C). All which is submitted to the Commissioners of Inland Revenue, praying that the said probate [*or* letters of administration] may now be duly stamped, on payment of the sum of being the sum wanting to make up the duty, which ought to have been at first paid thereon.

The above affidavit to be made by all the executors or administrators.

NOTE.—*In cases of intestacy, before applying to increase, it is absolutely necessary to obtain from the Court of Probate a certificate of further security having been given.*

(A) If no property over which the deceased had a power of appointment, omit the clause, and insert—

And that the said deceased had not a general power of appointment over any property.

(B) If no leasehold, omit the clause and insert—

And that the said deceased was not possessed of any leasehold estate for terms of years absolute or determinable on a life or lives.

(C) *If the deceased did die possessed of any other property in Great Britain or elsewhere, omit the preceding clause and insert the following :—*

And that the said deceased, at the time of his death, was possessed of personal estate and effects, situate out of the jurisdiction of the aforesaid Court of and not included in the aforesaid sum of the value and particulars of which last-mentioned estate and effects is and are set forth in the schedule hereunto annexed, and subscribed by this deponent [*or* these deponents], and marked No. 2. And that the said deceased did not die possessed of any other personal estate and effects whatever, either in Great Britain or elsewhere, to the best of this deponent's knowledge, information, and belief.

Form of Account.

Inventory of Deceased's Effects, according to the Value thereof at the Time the Probate or Administration was granted.

	£	s.	d.
Cash in the house			
Cash at the bankers			

		£ s. d.
Household goods and furniture, as per valuation	If sold, state the gross amount of the sale.	.
Plate, linen, and china, „ „		.
Wearing apparel and trinkets, „ „		.
Books and pictures, „ „		.
Wine and other liquors, „ „		.
Stock in trade, „ „		.
Leasehold estates, „ „		.
Book debts		.
£1500 New 3½ per Cents . . at		
£6000 3 per Cent. Consols . . at		
Reversionary interest under the will of or under the settlement made on the marriage of .		.
	£	

When the affidavit is intended to be sworn at the Legacy Duty Office, the following is the form of the jurat:

Sworn at the Legacy Duty Office, Somerset House, in the county of Middlesex, this day of 18 , before me.

[Or]—*If more than one deponent, the names of all should be inserted in the jurat, as follows, viz.:—*

Severally sworn by the said , at the Legacy Duty Office, Somerset House, in the county of Middlesex, this day of 18 , before me.

Regulations

To be observed for Obtaining a Return of Duty on Probates of Wills and Letters of Administration granted after the 31*st August*, 1815, *on the ground of Debts paid out of the Effects of the Deceased, pursuant to the Acts of Parliament*, 55 *Geo. III. c.* 184, *s.* 51, *and* 5 *&* 6 *Victoriæ, c.* 79, *s.* 23.

1. Application must be made, in the first instance, by the executor or administrator, IN PERSON OR BY HIS AGENT, at the Legacy Duty Office, and *within three years after the date of the probate, or letters of administration.* But if the executors or administrators shall be prevented from claiming a return of duty within that period, in consequence of the debts not having been ascertained and paid, or the effects of the deceased not having been recovered and made available, an application must be made, in the first instance, to the Commissioners of Inland Revenue to grant further time.

2. It is necessary to produce an affidavit by the executors or administrators, and a correct inventory and account of the effects of the deceased, accompanied by valuations duly stamped, and likewise a schedule of the debts in respect of which the return of duty is claimed, stating in such schedule what each debt is for, according to the forms given on pages 195 and 200. The probate or letters of administration must also be produced.

3. Evidence must be given of the validity of the debts, and of their being payable by law out of the deceased's PERSONAL estate; and vouchers (on the proper stamps) of the payment thereof must be exhibited. The proper vouchers in respect of debts on mortgage, bond, covenant, bill, or other security, are the several instruments (duly

stamped) relating to such debts with the proper discharge or release, or other acknowledgment of the payment.

4. The affidavit must be made before a commissioner of the Supreme Court of Judicature, unless the executors or administrators shall attend in person at the Legacy Duty Office, in which case the affidavit may be sworn there.

5. The affidavit is to be written on a sheet of *foolscap* paper with a *quarter margin*, and on the third side of the sheet an account is to be given of the deceased's effects, and of the *nature* and amount of the debts *actually* paid, *in the form and manner set forth in the schedule on page* 246.

6. If the application shall be made by an *agent* for the executors or administrators, he must write his name and place of residence at the foot of the affidavit.

7. If, when the actual value of the effects of which the deceased died possessed is ascertained, it shall appear that either too much or too little stamp duty has been paid on taking out the same, in consequence of the effects having been estimated by mistake at a greater or less value than they really were, application must be made in the Probate Duty Office, in order to obtain a return of the duty over paid, or to pay the additional duty, *before* the return of duty on the ground of debts can be granted, as directed by the 55 Geo. III. c. 184, ss. 40 and 41.

8. A return of duty cannot be granted on account of debts, until all the debts shall be paid in respect of which any claim is intended to be made, nor until the effects of the deceased shall be fully got in and converted into money, or the amount and value thereof shall be otherwise CLEARLY ascertained. The return of the

stamp duty on probates and letters of administration is restricted to the debts actually contracted and due and owing by the deceased at the time of his death; and no return can be granted in respect of debts, the payment of which is exclusively charged upon real estate, or in case of a probate or letters of administration, dated prior to the 31st August, 1815. When the effects of the deceased shall be situate in different jurisdictions, British or Foreign, the dates of the grant of each probate, &c., if more than one, should be set forth in the affidavit, and there should be *separate* schedules of the effects in each jurisdiction, with *one* schedule of the debts.

9. In all cases in which a less sum than the full amount of the debt due shall have been paid, such smaller sum must be inserted in the schedule; that being the sum actually paid; and this latter sum must appear in the body of the affidavit.

10. Upon the claim being established, and all legacy and succession duty then due having been paid, the warrant for the return of probate duty will be delivered.

N.B.—The following is the form of receipt:—

deceased.

Received the day of 18 , of the Receiver General of Inland Revenue, the sum of , being the amount mentioned in the annexed order.

Signature .
Address .

FORM OF AFFIDAVIT.

[To be filled in from the circular letter issued by the Legacy Duty Department.]

Register No. 18 Folio.

[This reference must be written on the back also of the affidavit.]

In the executorship [*or* administration] of
deceased.

A.B. of &c. [*or A.B.* of &c. and *C.D.* of &c.] maketh oath and saith [*or* make oath and say] that probate of the last will and testament [*or* letters of administration of the goods, chattels and credits, with the will annexed, *if so*] of *E.F.* late of &c. deceased, who died on the day of one thousand eight hundred and [was *or* were] granted to this deponent [*or* these deponents] by the Court of [*observe here to state the Court correctly*], on the day of one thousand eight hundred and ; and that the estate and effects of the said deceased, for or in respect of which the said probate was [*or* letters of administration were] granted, were then sworn to be under the value of pounds, and a stamp duty of pounds was accordingly paid on the said probate [*or* letters of administration.] (See note A, p. 243.) And this deponent further saith [*or* these deponents further say] that the schedule hereunto annexed and subscribed by him [*or* her *or* them], and marked No. 1, doth contain a true and perfect inventory, account, and valuation of the personal estate and effects, whereof the said deceased was possessed, and for which the said probate was [*or* letters of administration were] granted by the Court aforesaid, exclusive of what the deceased may have been possessed of, or entitled to as a trustee for any other person or

persons, and not beneficially, and particularly (B) all the property over which the deceased had a general power of appointment (C), that the said inventory includes all the leasehold estates for terms of years, absolute, or determinable on a life or lives, whereof the said deceased died possessed, and that such personal estate and effects being now fully got in, or the amount thereof clearly ascertained, did not at the time the said probate was [*or* letters of administration were] granted exceed the sum of (*state the precise amount of the effects without any deduction on account of the debts*) [ ] according to the best of the knowledge, information and belief of this deponent [*or* these deponents]. And that the said deceased did not die possessed of any other personal estate and effects whatever, either in Great Britain or elsewhere, to the best of this deponent's [*or* these deponents'] knowledge and belief (D) and (E). And this deponent further saith [*or* these deponents further say] that he hath [*or* they have] actually paid debts to the full amount of (being the debts mentioned in the same schedule) without reckoning or including any interest accrued or become due upon any debt since the death of the said deceased: and that the said debts are not in any way made chargeable upon or payable out of any real estate distinct from or in exoneration of the personal estate, for and in respect of which the said probate was [*or* letters of administration were] granted, but that the same were justly due and owing from the deceased at the time of his [*or* her] decease, and payable by law out of his [*or* her] personal estate; and that the said debts being deducted from the amount or value of the said personal estate and effects, do reduce the same to a sum, which, if it had been the whole gross amount or value of the personal estate and effects of the deceased, would have occasioned a less stamp duty

to be paid on the said (F) probate [*or* letters of administration] than was actually paid thereon, by the sum of as this deponent hath [*or* these deponents have] been informed and believes [*or* believe]. All which is submitted to the Commissioners of Inland Revenue, praying that the said sum of may therefore be returned to this deponent [*or* these deponents] pursuant to the Act of Parliament in that behalf, and that the same may be paid to of the agent for this deponent [*or* these deponents] whose receipt shall be a sufficient discharge for the same.

When the affidavit is intended to be sworn at the Legacy Duty Office, the following is the form of the jurat:—

Sworn at the Legacy Duty Office, Somerset House, in the county of Middlesex, this day of , 18 , before me.

[*Or*]—*If more than one deponent, the names of all should be inserted in the jurat, as follows:*—

Severally sworn by the said , at the Legacy Duty Office, Somerset House, in the county of Middlesex, this day of , 18 , before me.

Note (A) If a further duty has been paid by reason of too little duty having been paid by mistake in the first instance, insert the following clause:—

> And this deponent [*or* these deponents] further saith [*or* say] that since obtaining the said probate [*or* letters of administration] it hath been discovered that the value of the estate and effects of the said deceased exceeds the sum of

pounds, and the same has been sworn to be under the value of pounds, that the additional duty of pounds hath been paid on the said probate [*or* letters of administration] which being added to the duty of pounds, paid at the time of obtaining the said probate [*or* letters of administration] makes the whole duty paid pounds.

Or, if a proportion of the duty has been returned by reason of too much duty having been paid by mistake in the first instance, then insert the following clause :—

And this deponent [*or* these deponents] further saith [*or* say] that since obtaining the said probate [*or* letters of administration] it having been discovered that the value of the estate and effects of the said deceased is under the sum of pounds, the same hath been sworn to be under that sum, and a return of duty hath been granted on the said probate [*or* letters of administration] whereby the duty paid in the first instance by this deponent [*or* these deponents] is reduced to the sum of pounds.

(B) If no property over which the deceased had a power of appointment, omit the clause, and insert—

And that the said deceased had not a general power of appointment over any property.

(C) If no leasehold, omit the clause, and insert—

And that the said deceased was not possessed of any leasehold estate for terms of years absolute or determinable on a life or lives.

(D) *If the deceased did die possessed of any other property in Great Britain or elsewhere, omit the preceding clause, and insert the following :—*

And that the said deceased, at the time of his death, was possessed of personal estate and effects, situate out of the jurisdiction of the aforesaid Court of and not included in the aforesaid sum of the value and particulars of which last-mentioned estate and effects, is and are set forth in the schedule hereunto annexed, and subscribed by this deponent [*or* these deponents] and marked No. 2. And that the said deceased did not die possessed of any other personal estate and effects whatever, either in Great Britain or elsewhere, to the best of this deponent's knowledge, information, and belief.

(E) If the executor or administrator has retained any debt due to himself, then insert the following clause, and omit the words "And this deponent further saith," and the two lines following to the words "since the death of said deceased," inclusive :—

And this deponent further saith that he is entitled to retain, and hath retained, the sum of being a debt due and owing to him [*or* her] from the deceased at the time of his [*or* her] death; and that he hath actually paid debts to the full amount of making together the sum of without reckoning or including any interest accrued, or become due upon any debt, since the death of the said deceased.

(F) If a further duty has been paid, or a proportion of the duty returned, in either case insert here the word "rectified."

If the estate be insolvent, the amount of the funeral and testamentary expenses must be set forth separately, below the schedule of the debts.

SCHEDULE No. 1.

Form of Account.

Solvent Estate.

Inventory of Deceased's Effects. According to the Value thereof at the time the Probate or Administration was granted.

	£	s.	d.
Cash in the house	50	0	0
Cash at the bankers	875	13	0
Household goods and furniture, as per valuation *	657	10	0
Plate, linen, and china, ditto *	212	5	6
Wearing apparel and trinkets, ditto * ...	58	7	0
Books and pictures, ditto *	205	9	0
Wine and other liquors, ditto *	300	0	0
Stock in trade, ditto *	2,794	15	0
Leasehold estates, ditto *	4,321	8	0
Book debts	3,154	12	6
£1500 New 3½ per Cents, at 105 ...	1,575	0	0
£6000 3 per Cent. Consols, at 80 ...	4,800	0	0
	£19,005	0	0

* If sold, state the gross amount of the sale.

Schedule of Debts due and owing from the Deceased at the time of his death, and *actually* paid.

No.	£	s.	d.
1. Robert Jennings, wine merchant, for wine ...	170	0	0

No.	£	s.	d.	£	s.	d.
2. John Radcliffe, upholsterer, for furniture ...	235	19	0			
3. Richard Rolf, butcher, for meat	43	19	0			
4. Charles Lewisham, tailor, for clothes	105	0	0			
5. Messrs. Barber & Co., for Manchester goods ...	1,700	10	0			
6. Messrs. Inglis & Co., for calicos	610	9	0			
7. Messrs. Rumbold, for Irish linens	432	10	0			
8. John Richards, for fustians...	133	15	0			
9. Ground rent of leasehold estates	137	19	6			
10. Messrs. Vigurs, note of hand for stationery ...	278	10	9			
				4,048	12	3
Balance				£14,956	7	9

NOTE.—The probate duty on this balance, the same being above £14,000 and under £16,000, is £250, which being deducted from £310 (the duty paid on the gross value), leaves £60 to be returned.

(Signed) A. B.,

Executor or administrator.

Should the debts be too numerous for one sheet of foolscap, an additional sheet or sheets may be annexed.

Form of Account.

Insolvent Estate.

Inventory of the Deceased's Effects. According to the Value thereof at the time the Probate or Administration was granted.

	£	s.	d.
Cash in the house	20	0	0
Cash at the bankers	875	13	0
Household goods and furniture, as per valuation *	657	10	0
Plate, linen, and china, ditto *	212	5	6
Wearing apparel and trinkets, ditto * ...	58	7	0
Books and pictures, ditto *	205	9	0
Wine and other liquors, ditto *	300	0	0
Stock in trade *	7,594	15	0
Leasehold estates, as per valuation * ...	4,321	8	0
Book debts	4,729	12	6
	£18,975	0	0

* If sold, state the gross amount of the sale.

Schedule of the Debts due and owing from the Deceased at the time of his death, and *actually* paid.

No.	£	s.	d.
1. Robert Jennings, wine merchant, for wine ...	170	0	0
2. John Radcliffe, upholsterer, for furniture ...	235	19	0
3. Richard Rolf, butcher, for meat	43	19	0
4. Charles Lewisham, tailor, for clothes	105	0	0

No.		£	s.	d.
5.	Messrs. Barber & Co., for Manchester goods ...	2,700	10	0
6.	Messrs. Inglis & Co., for calicos	1,810	9	0
7.	Messrs. Rumbold, for Irish linens	1,432	10	0
8.	John Richards, for fustians and other goods	2,133	15	0
9.	Ground rents of leasehold estates	137	19	6
10.	Messrs. Vigurs, note of hand for stationery ...	278	2	4
11.	Messrs. Cuthbert, for Manchester goods ...	5,545	2	10
12.	Thomas Rowlandson, on bond for money lent	4,000	0	0
13.	James Shrubsole, on bond, ditto	3,500	0	0
14.	Richard Soly, on bond, do.	1,500	0	0
15.	John Purvis, note of hand	1,000	0	0
	Total debts ...	£24,593	6	8

	£	s.	d.
But the personal estate sufficient to pay only	18,445	0	0
The amount of the funeral and testamentary expenses (less the duty to be returned) being	530	0	0

(Signed) A. B.,

Executor *or* administrator.

Should the debts be too numerous for one sheet of foolscap, an additional sheet or sheets may be annexed.

SCHEDULE No. 2.

Personal estate and effects (if any), not included in Schedule No. 1.

SCOTLAND.

MEMORANDUM as to Inventory Duty, and the Duty imposed by 44 *Vict. c.* 12, *sec.* 38, *upon Accounts of certain Personal Property.*

Property liable to Inventory Duty and the Equivalent Duty upon Accounts.

Personal property (heritable securities are personal property) belonging to the deceased in the United Kingdom. Personal property disposed of by will under an absolute power. *Donationes mortis causâ.* Property taken under voluntary disposition within three months of death. Property—beneficial interest accruing by survivorship. Property passing under voluntary settlement, interest for life or absolute power of revocation reserved to settlor. Heritable securities and personal bonds excluding executors.

I.—Personal Estate.

All and every person or persons who, as executor or executors, or otherwise, shall enter upon the possession or management, in whole or in part, of any personal

or moveable estate in Scotland of any deceased person, shall, within six months thereafter, exhibit upon oath in the sheriff court, an inventory, duly stamped, of all the personal or moveable estate and effects of the deceased. The inventory and testamentary writings left by the deceased, if any, shall be recorded in the books of the said court.—(48 Geo. III. c. 149, s. 38; 39 & 40 Vict. c. 70; 44 Vict. c. 12.)

Inventories and relative testamentary writings are to be given up and recorded in, and confirmation granted by, the sheriff court of the county wherein the deceased died domiciled; and in the case of persons dying domiciled furth of Scotland, or without any fixed or known domicile, having personal property in Scotland, the sheriff court of Edinburgh.—(21 & 22 Vict. c. 56, ss. 3, 8; 39 & 40 Vict. c. 70, part 7.)

Oaths and affirmations to inventories of personal estates, to be given up and recorded in any sheriff court, may be taken either before the sheriff or his substitute, or the sheriff-clerk or his depute in Edinburgh, and also in those counties where the office of commissary-clerk still exists, before the commissary-clerk or his depute, or before any commissioner appointed by the sheriff, or before any magistrate or justice of the peace within the United Kingdom or the colonies, or any British consul.—(21 & 22 Vict. c. 56, s. 11; 39 & 40 Vict. c. 7, part 7.)

If the deceased person died domiciled in Scotland, it shall be competent to include in the inventory the personal estate in Scotland, and also the personal estate in England and Ireland. The estate in England and Ireland shall be separately stated in the inventory, and the inventory shall be stamped with a duty corresponding to the entire value of the estate situated

within the United Kingdom. If English or Irish estate be included in the inventory, the fact that the deceased died domiciled in Scotland must be set forth in the affidavit to the inventory. The sheriff-clerk (or commissary-clerk) may then insert in the confirmation or note thereon a statement that the deceased died so domiciled. A confirmation, with such statement, in which shall be included personal estate in England and Ireland, on being produced in the Principal Probate Court in England, or the Court of Probate in Dublin, and a copy thereof deposited with the registrar, is to be returned sealed, and is thereafter to have the same force and effect in England and Ireland as if probate or letters of administration had been granted by these courts.—(21 & 22 Vict. c. 56, ss. 9, 12, 13; and 39 & 40 Vict. c. 70, s. 41.)

An additional confirmation of estate situated in England or Ireland (whether the original confirmation shall have been sealed or not, and although the additional inventory do not contain estate in Scotland), on being produced in the Principal Probate Court in England, or the Court of Probate in Dublin, and a copy deposited with the registrar, shall be sealed, and thereafter have the same effect as if probate or letters of administration had been granted by these courts.—(39 & 40 Vict. c. 70, sec. 42.)

A confirmation or additional confirmation containing or having appended thereto, and signed by the sheriff-clerk (or commissary-clerk), a note or statement of funds in England or Ireland held by the deceased in trust, on being produced in the Principal Probate Court in England, and the Court of Probate in Dublin, shall be sealed and thereafter have the same force and effect with respect to such funds as if probate or letters of

administration had been granted. Such note or statement may be inserted or appended, provided the same shall have been set forth in the inventory.—(39 & 40 Vict. c. 70, s. 43.)

The provisions of the Act 21 & 22 Vict. c. 56 are merely permissive to pay inventory duty on the whole personal estate in Great Britain and Ireland where the deceased died domiciled in Scotland, and as to the payment of probate and administration duty where the deceased died domiciled in England or Ireland. It is therefore competent to pay inventory duty on the estate situated in Scotland, and probate or administration duty in respect of the estate in England and Ireland. In the case of a person dying domiciled furth of the United Kingdom having personal estate situated in Scotland, this mode of paying the duty must be followed, as in that case there is no provision for payment of stamp duty, in respect of the personal estate in England or Ireland, on the inventory, or obtaining confirmation in respect thereof.

Rents.

If the deceased survive Whitsunday, one moiety of the rents of the crop of that year is personal estate. If he survive Martinmas, the whole rents of that crop fall into the executry. In addition, from and after 1st August, 1870, the Act 33 & 34 Vict. c. 35, would seem to give the executor a proportion of the rents from the term preceding the date of death to the date of death. That Act would also seem to give a proportion of the term's rents of quarries, minerals, and houses, and also feu-duties current at the death. The executor's right to house rents would not therefore be to the half-

year's rents current at death, but to a proportion only to the date of death.

Documents of Debts of Foreign Governments, &c.

Documents of the debts of Foreign Governments and Foreign Companies which pass from hand to hand are property where the documents may be. Debentures or bonds by Foreign Companies and Governments, and the title to Stocks of Foreign Companies and Governments in the possession of a party dying in Scotland, if they can be sold in the market, and the right of the purchaser completed to them in this country, are property situated in this country and liable to inventory duty. —See Attorney-General *v.* Bouwens, 4 Meeson and Welsby, 171.

Specialty Debts. Locality in jurisdiction of Debtors —not situation of obligation.

For probate and administration duty, debts, and sums of money due from persons in the United Kingdom to a deceased on obligation or other specialty, shall be estate and effects of the deceased within the jurisdiction of Her Majesty's Court of Probate in England or Ireland, in which the same would be if they were debts upon simple contract, without regard to the place where the obligation or specialty shall be at the time of the death.—(25 Vict. c. 22, s. 39.)

Indian Government Promissory Notes, &c., Personal Property in England.

Indian government promissory notes and certificates

issued, or stock created in lieu thereof, being assets of a deceased person, the interest whereon shall be payable in London, and which shall be registered in London, or enfaced in India for the purpose of such registration before the death of the owners; also Indian government promissory notes, with coupons attached, in the same circumstances as to registration, and certificates issued, or stock created in lieu thereof, shall be personal estate, and *bona notabilia* in England of the deceased.—(23 Victt. c. 5, s. 1.)

British Ships at Sea.

Any ship, or any share of a ship, belonging to a deceased person, registered at any port in the United Kingdom, notwithstanding such ship at the time of the death may have been at sea, or elsewhere out of the United Kingdom, shall be deemed to have been at the time aforesaid in the port at which she may be registered (27 & 28 Vict. c. 56), and liable to inventory, probate, or administration duty.

Personal Property disposed of by Will under an absolute power.

Personal estate which a person, dying after 3rd April, 1860, shall have disposed of by will, under any authority enabling such person to dispose of the same as he shall think fit, shall be deemed personal or moveable estate of the person so dying, for the purpose of payment of inventory, probate, or administration duty.—(23 Vict. c. 15, s. 4.)

(*a*) *Donationes mortis causâ.*

(*b*) *Property—beneficial interest accruing by survivorship.*

(*c*) *Property passing under a voluntary settlement, interest for life or absolute power of revocation reserved to settlor.*

The 38th section of the Act 44 Vict. c. 12, enacts that—

"(1) Stamp duties at the like rates as are by this Act (44 Vict. c. 12) charged on affidavits and inventories shall be charged and paid on accounts delivered of the personal or moveable property to be included therein according to the value thereof.

"(2) The personal or moveable property to be included in an account shall be property of the following descriptions, viz. :—

"(*a*) Any property taken as a *donatio mortis causâ* made by any person dying on or after the first day of June, one thousand eight hundred and eighty-one, or taken under a voluntary disposition, made by any person so dying, purporting to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust or otherwise, which shall not have been *bonâ fide* made three months before the death of the deceased.

"(*b*) Any property which a person dying on or after such day having been absolutely entitled thereto, has voluntarily caused or may voluntarily cause to be transferred to or vested in himself and any other person jointly, whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passes or accrues by

survivorship on his death to such other person.

"(c) Any property passing under any past or future voluntary settlement made by any person dying on or after such day by deed or any other instrument not taking effect as a will, whereby an interest in such property for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in such property.

"(3) Where an account delivered duly stamped comprises property passing under a voluntary settlement, and, upon the production of the settlement, it shall appear that the stamp duty of five shillings per centum has been paid thereon according to the amount or value of the property so passing, or any part thereof, the amount of such stamp duty shall be returned to the person delivering the account.

Section 39 provides that "Every person who as beneficiary, trustee, or otherwise, acquires possession, or assumes the management, of any personal or moveable property of a description to be included in an account according to the preceding section shall, upon retaining the same for his own use, or distributing or disposing thereof, and in any case within six calendar months after the death of the deceased, deliver to the Commissioners of Inland Revenue a full and true account, verified by oath, of such property duly stamped as required by this Act. Any officer authorised by the

Commissioners for the purpose may administer the oath" (*a*).

Property to be valued at the time the Inventory is sworn to, and the Inventory to include the proceeds accrued on the Property down to that time.

"The inventory and additional inventory of any person deceased, required to be exhibited and recorded in the proper commissary [now sheriff] court in Scotland, shall be stamped with duty according to the value of the property contained therein at the time they shall be respectively sworn to, including the proceeds accrued thereon down to that time; and the duty, or deficient duty, according to such value and proceeds, and interest thereon at the rate of five per centum per annum, shall be a debt to Her Majesty by the person making oath to said inventory and additional inventory, and his heirs and successors; and if such inventory and additional inventory shall not be exhibited and recorded, the inventory duty on all the personal or moveable estate and effects of the deceased, and interest thereon at the rate of five per centum per annum from the expiry of the period of six months after the death of such deceased person, shall be payable and shall be a debt

(*a*) The statute seems to contemplate only one account to contain all the descriptions of property, sec. 38. Every person taking any of the descriptions of property is liable for the account and the duty. If he cannot get the other persons responsible to join with him in preparing the account and contributing to pay the duty, it is presumed he must do it himself and then operate his relief. The Commissioners of Inland Revenue, in virtue of § 39 (44 Vict. c. 12), have authorised the Distributors and Sub-Distributors of Stamps, and also certain officers of the Legacy and Succession Duties Department, at Edinburgh, to administer the oath to such accounts.

to Her Majesty by the person who shall intromit with or enter into the possession and management of such personal or moveable estate and effects, or any part thereof, and his heirs and successors."—(23 & 24 Vict. c. 80, s. 5.) (*a*)

II.—Heritable Securities.

The Act 31 & 32 Vict. c. 101, sec. 117, makes heritable securities moveable as regards succession in the creditors from and after the commencement of the Act, 31st December, 1868, and this whether the security shall have been granted before or after that date. Such securities include all securities over land, legal as well as voluntary, and bonds of annual rent and bonds of annuity, excepting securities by way of ground-annual and absolute dispositions qualified by back bond.—(31 & 32 Vict. c. 101, sec. 3.) Section 30 of 37 & 38 Vict. c. 94, seems to declare section 117 of 31 & 32 Vict. c. 101, applicable to real burdens upon land. Real burdens upon land therefore are liable to inventory duty the same as other moveable property, and should be included in the inventory of the personal estate. Such securities are still money secured on heritage, and in so far as they may not come under the statutory provisions applicable to personal property, the Acts 23 Vict. c. 15, and 23 & 24 Vict. c. 80, will apply to them. The mode of payment of duty by special inventory as provided in 23 & 24 Vict. c. 80, will not be competent, in so far as they are moveable property, and come under the statutes applicable to personal property. The Act 23 & 24 Vict. c. 80, will still apply to heritable securities excluding executors,

(*a*) See note at foot of page 260.

which are, by the above section of 31 & 32 Vict. c. 101, to remain heritable, and also to personal bonds excluding executors, and heritable securities by absolute disposition qualified by back bond (see sec. 3).

III.—Modes in which Inventory Duty may be Paid (*a*).

1. *When the Deceased died domiciled in Scotland, having Personal Property in Scotland, England, and Ireland, and Money secured on Heritage.*

In the case of a person dying domiciled in Scotland, having personal property in Scotland, England, and Ireland, and also heritable securities excluding executors, and personal bonds excluding executors—(1) duty in respect of the whole may be paid on the inventory required to be recorded in the sheriff court; (2) or inventory duty may be paid on the personal property situated in Scotland, including heritable securities made moveable by the Act 31 & 32 Vict. c. 101, sec. 117, and duty may be paid on a "special inventory" of the heritable securities excluding executors and personal bonds excluding executors, and probate or administration may be obtained in England and Ireland in respect of the personal estate in these countries, and duty paid in respect of such on the affidavit in reference to these several instruments.

(*a*) "If any person who ought to obtain probate or letters of administration, or deliver a further affidavit, or to exhibit an inventory, or who is required to deliver such account as aforesaid, shall neglect to do so within the period prescribed by law for the purpose, he shall be liable to pay to Her Majesty double the amount of duty chargeable, and the same shall be a debt due from him to the Crown, and be recoverable by any of the ways or means now in force for the recovery of probate, legacy, or succession duties" (44 Vict. c. 12, sec. 40).

2. *Where the Deceased died domiciled furth of the United Kingdom.*

In case of a person dying domiciled furth of the United Kingdom leaving personal estate in Scotland, England, and Ireland, an inventory must be given up in Scotland, probate or administration taken out in England and Ireland, and duty paid on such in respect of the property in each country.

IV.—Debts and Funeral Expenses.

"On and after 1st June 1881, in the case of a person dying domiciled in any part of the United Kingdom, it shall be lawful for the person applying for the probate or letters of administration in England or Ireland, or exhibiting the inventory in Scotland, to state in his affidavit the fact of such domicile, and to deliver therewith or annex thereto a schedule of the debts due from the deceased to persons resident in the United Kingdom, and the funeral expenses, and in that case, for the purpose of the charge of duty on the affidavit or inventory, the aggregate amount of the debts and funeral expenses appearing in the schedule shall be deducted from the value of the estate and effects as specified in the account delivered with or annexed to the affidavit, or whereof the inventory shall be exhibited.

"Debts to be deducted under the power hereby given shall be debts due and owing from the deceased and payable by law out of any part of the estate and effects comprised in the affidavit or inventory, and are not to include voluntary debts expressed to be payable on the death of the deceased, or payable under any

instrument which shall not have been *bonâ fide* delivered to the donee thereof three months before the death of the deceased, or debts in respect whereof any real estate may be primarily liable or a reimbursement may be capable of being claimed from any real estate of the deceased or from any other estate or person.

"Funeral expenses to be deducted under the power hereby given shall include only such expenses as are allowable as reasonable funeral expenses according to law."—(44 Vict. c. 12, sec. 28.)

"It shall be lawful for the Commissioners of Inland Revenue at any time and from time to time within three years after the grant of probate or letters of administration or recording of inventory, as they may think necessary, to require the person acting in the administration of the estate and effects of any deceased person to furnish such explanations and to produce such documentary or other evidence respecting the contents of, or particulars verified by, the affidavit or inventory as the case may seem to them to require." —(44 Vict. c. 12, sec. 37.)

V.—Return of Inventory Duty on the Ground of Debts.

Where the inventory duty and probate and administration duty are paid on the whole personal property, without deduction of debts, the Act 5 & 6 Vict. c. 79, sec. 23, provides for a return being given on proof of the constitution and payment of the debts. This return must be claimed within three years; but the time may be prolonged on application to the Board of Inland Revenue. No return to be granted in respect of a

voluntary debt due from a person dying after 28th June, 1861, expressed to be payable on the death of such person, or payable under an instrument which shall not have been *bonâ fide* delivered to the donee three months before the death of such person.—(24 & 25 Vict. c. 92, sec. 3.)

NOTE.—Printed regulations to be observed for obtaining a return of inventory duty, on the ground of debts paid out of the effects of the deceased, may be had at the Legacy Duty Office, Inland Revenue, Edinburgh.

VI.—ADDITIONAL AND CORRECTIVE INVENTORIES.

If there be any omission in the inventory inferring payment of further duty, an additional inventory of such is required to be exhibited by 48 Geo. III. c. 149, sec. 38; and sec. 40 provides that the same shall also specify the amount or value of the estate and effects of the same person comprised in the former inventory. By 16 & 17 Vict. c. 59, sec. 8, such additional inventory shall be *chargeable only with such amount of stamp duty* as, together with the stamp duty charged upon the former duly stamped inventory of the estate and effects of the same deceased person, *shall make up the full amount of stamp duty,* in respect of the total *amount* of all the estate and effects of the deceased specified in the said additional and any such former inventory. If the original inventory has been recorded before the 1st June, 1881, the stamp duty to which the additional inventory is liable, is the stamp duty previous to the Act 44 Vict. c. 12, sec. 27. If the estate shall be over-estimated, or if something shall be improperly

included in the inventory, an inventory on a stamp corresponding to the ascertained value must be exhibited, and the original inventory will be allowed on affidavit as a spoiled stamp, within six months after the recording of the second inventory.

VII.—Estates not Exceeding £300.

"(1) The Intestates, Widows, and Children (Scotland) Act, 1875 (38 & 39 Vict. c. 41), and the Small Testate Estates (Scotland) Act, 1876 (39 & 40 Vict. c. 24), as amended by the Sheriffs Court (Scotland) Act, 1876 (39 & 40 Vict. c. 70), shall be extended so as to apply to any case where the whole personal estate and effects of a person dying on or after the 1st day of June, 1881, (*a*) without any deduction for debts or funeral expenses, shall not exceed the value of £300, whoever may be the applicant for representation, (*b*) and wheresoever the deceased may have been domiciled at the date of death."

"(2) In any such case where the estate and effects shall exceed the value of £100, the stamp duty payable on the inventory shall be the fixed duty of 30*s.* and no more."—(44 Vict. c. 12, sec. 34.)

The executor nominated in the will, or other applicant for representation, may apply to the Sheriff-clerk

(*a*) Inclusive of property by law made such personal estate and effects for the purpose of the charge of duty and any personal estate and effects situate out of the United Kingdom.—(See sec. 33.)

(*b*) The expression "applicant for representation" would seem to extend the privilege beyond—Widow and Children—and Executor appointed by will—so that the Commissary and Sheriff Clerks may be expected to take evidence as to an applicant's right as next of kin or one of the next of kin or disponee under a will, and give him the privileges of the statute.

or commissary clerk, who shall prepare an inventory and relative oath, and record the inventory, and expede confirmation :—the will or other testamentary writing, where the deceased left such, being produced to the sheriff-clerk or commissary-clerk.

The following provisions are from the above-mentioned Acts :—

(*a*) If the personal estate exceeds £100, the inventory requires to be stamped with a stamp duty of 30*s*. before being recorded (*a*).

(*b*) The commissary-clerk or sheriff-clerk may require such proof as he may think sufficient to establish the identity of the executor or other applicant for representation.

(*c*) If the commissary-clerk or sheriff-clerk has reason to believe that the value of the whole personal estate and effects of the deceased exceeds £300, he shall refuse to proceed until satisfied as to the real value.

(*d*) Oaths and affirmations shall be administered in manner provided by sec. 11 of the Confirmation and Probate Act, 1858.

(*e*) Provision is made for obtaining the seal of the Probate Court of England or Ireland affixed to the confirmation, where it contains English or Irish estate, on payment of 2*s*. 6*d*.

Forms of inventory and relative oath, and also of the confirmation, are given in the schedules to the Acts 38

(*a*) *Legacy Duty*, sec. 36 of the Act 44 Vict. c. 12 provides that "the payment of the sum of 30*s*. for the fixed duty on the affidavit or inventory in conformity with this Act shall be deemed to be in full satisfaction of any claim to legacy duty or succession duty in respect of the estate and effects to which such affidavit or inventory relates."

& 39 Vict. c. 41, and 39 & 40 Vict. c. 24. A form of inventory and relative oath to meet the requirements of both Acts, as amended by the Act 44 Vict. c. 12, is annexed.

The fees payable by the Acts 38 & 39 Vict. c. 41, and 39 & 40 Vict. c. 24, are:—the sum of 5s. where the whole estate does not exceed 20*l.*; and where the whole estate exceeds 20*l.*, the sum of 5s. and the further sum of 1s. for every 10*l.* or fraction of 10*l.* by which the value shall exceed 20*l.* In addition, the ordinary expenses for recording a will or other writing are payable. But the fees payable under these Acts are not to exceed 15*s.*—(44 Vict. c. 12, sec. 34.)

Sec. 35 of the Act 44 Vict. c. 12 enacts that "Where representation has been obtained in conformity with" the 34th sec., "and it shall be at any time afterwards discovered that the whole personal estate and effects of the deceased were of a value exceeding 300*l.*, then a sum equal to the stamp duty payable on an affidavit or inventory in respect of the true value of such estate and effects shall be a debt due to Her Majesty from the person acting in the administration of such estate and effects, and no allowance shall be made in respect of the sums deposited or paid by him, nor shall the relief afforded by the next succeeding section (*a*) be claimed or allowed by reason of the deposit."

(*a*) See Note on preceding page.

ABSTRACT OF THE RATES OF INVENTORY DUTY.

Inventories to be exhibited and recorded on or after 1*st June,* 1881,—44 *Vict. c.* 12. (*For duties previously payable, see* 55 *Geo. III. c.* 184, *Schedule, part* 3 ; 22 *&* 23 *Vict. c.* 36, *sec.* 1 ; 27 *&* 28 *Vict. c.* 56, *sec.* 5 ; *and* 43 *Vict. c.* 14.)

NOTE.—Additional Inventory where former duly stamped Inventory exhibited and recorded prior to 1st June, 1881, to be charged with the stamp duty it would have been chargeable with if 44 Vict. c. 12 had not been passed.

Value of Estate.

				Duty. £	s.
Above £100	and not exceeding	£150		3	0
„ 150	„	„	200	4	0
„ 200	„	„	250	5	0
„ 250	„	„	300	6	0
„ 300	„	„	350	7	0
„ 350	„	„	400	8	0
„ 400	„	„	450	9	0
„ 450	„	„	500	10	0
„ 500	„	„	550	13	15
„ 550	„	„	600	15	0
„ 600	„	„	650	16	5
„ 650	„	„	700	17	10
„ 700	„	„	750	18	15
„ 750	„	„	800	20	0
„ 800	„	„	850	21	5
„ 850	„	„	900	22	10
„ 900	„	„	950	23	15

Value of Estate—continued.

				Duty. £	s.
Above £950	and not exceeding		£1000	25	0
„ 1000	„	„	1100	33	0
„ 1100	„	„	1200	36	0
„ 1200	„	„	1300	39	0
„ 1300	„	„	1400	42	0
„ 1400	„	„	1500	45	0
„ 1500	„	„	1600	48	0
„ 1600	„	„	1700	51	0
„ 1700	„	„	1800	54	0
„ 1800	„	„	1900	57	0
„ 1900	„	„	2000	60	0

and so on, at the rate of Three pounds for every full sum of £100, and for any fractional part of £100 over any multiple of £100.

FORMS TO AID IN THE PREPARATION OF INVENTORIES AND ACCOUNTS.

FORM I.—*Where deduction is not taken for Debts, &c., and where the deceased died domiciled in Scotland.*—48 *Geo. III. c.* 149, *sec.* 38; 21 & 22 *Vict. c.* 56; 23 *Vict. c.* 15, *and* 23 & 24 *Vict. c.* 80; 31 & 32 *Vict. c.* 101, *sec.* 117; 39 & 40 *Vict. c.* 70, *parts* 7 *and* 8; 43 *Vict. c.* 14, *part* 3; 44 *Vict. c.* 12.

MEM.—*It is desirable that Inventories shall be written on paper the size of Foolscap.*

INVENTORY of the personal estate, *wheresoever situated* (and of the money secured on heritable property in

Scotland, and of money secured by Scotch bonds, &c., excluding executors), of (*name and description of deceased*) who died at on the day of , 18 .

Scotland.

1. Personal Property.

	£	s.	d.
1. Cash in the house (*if deposited in Bank or invested, the proceeds to date of oath to inventory to be given*) . .			
2. Household furniture, silver plate, and other effects in the deceased's house —conform to appraisement—(*if sold or lent on hire, price with addition of interest or hire to be given as above*)			
3. Stock in trade and other effects belonging to deceased—conform to appraisement—(*if sold off, price to be given with the addition of interest on it as above*			
4. Balance due to the deceased on an account current with the Bank . .			
Interest thereon to date of death .			
Do. to date of oath to inventory			
5. Debts due to the deceased upon the following documents—			
Personal bond (*describe each bond, and state interest as above*) . .			
Heritable bond (*describe each bond, and state interest as above*) . .			

£ s. d.

Bill (*describe each bill, and state interest as above*) . . .

6. Book debts due to the deceased by the following parties (*name and address of the debtors and amount due by each to be given, but only the true value of the debt to be extended out so as to affect the duty. The debts which have been recovered should be stated at the amount recovered, and the interest of the money after it has been received to the date of the oath to the inventory should be given*) .

N.B.—In all cases it is to be understood if the money realised is paid away in discharge of debts, no interest is to be given after it is so paid away.

7. Rents of heritage due by the following tenants falling under executry (*describe them by the crop in the case of land, and the period in the case of houses*) . . . . . .

8. Arrears of interest of money secured on heritable bonds excluding executors, and on heritage (other than on heritable bonds No. 5), by the following parties . . . . . .

N.B.—The Act 33 & 34 Vict. c. 35, makes the interest executry to the date of death.

9. Shares at £100 in the Edinburgh and Glasgow Railway.

£ s. d.

At the price of £ at date of oath to Inventory . . . . .

(*State dividends accrued to date of oath to inventory*).

10. Shares of £100 of the Bank of Scotland.

At the price of £ at the date of oath to inventory . . . .

(*Dividends as above.*)

ENGLAND.

1. Exchequer Bills, £

At the price of £ at date of oath to inventory . . . .

2. East India Stock, £

(*Price as above.*)

3. Three per cent. Consols, £

(*Price as above.*)

(*Dividends accrued down to the date of the oath to the inventory to be given.*)

IRELAND.

1. Shares of the Bank of Ireland at £

2. Shares at £50 in Midland Great Western Railway, Ireland, at the price of £

(*Price and dividends as above to be given.*)

£ s. d.

(See in preceding memorandum as to estate in England or Ireland held in trust).

Amount of personal estate in Scotland, England, and Ireland £ . . .

II.—MONEY SECURED ON HERITAGE IN SCOTLAND, DESTINED WITH AN EXCLUSION OF EXECUTORS, ETC.

1. Bond and disposition in security dated granted by in favour of the deceased excluding executors over lands in the county of (*if deceased acquired right by assignation, etc., describe title*) . . . . . .
2. Interest thereon to date of oath to inventory . . . . .
3. Bond (personal) dated granted by in favour of the deceased, excluding creditors (*if deceased's right is by assignation, etc., describe title*) . . . .
4. Interest as above . . . .

Total amount of personal estate in the United Kingdom, and money secured on heritage in Scotland, etc. . .

ABROAD. £

Describe the property and where locally situated.

AT , the day of . one thousand eight hundred and , in presence of Esq., Sheriff of the County of

(or *Sheriff-substitute, or the Sheriff or Commissary-Clerk or his depute, or Commissioner appointed by the Sheriff, or any Magistrate or Justice of the Peace within the United Kingdom or the Colonies, or any British Consul*) : APPEARED (*name and description*), executor of the deceased (*name and description*), who being solemnly sworn and examined, depones, That the said died at (where English or Irish estate is included in the inventory, add *domiciled in Scotland*), upon the day of , and the deponent has entered upon the possession and management of the deceased's estate as executor, nominated by him, along with (*design them*), and also along with (*design him*), now deceased (*or who declines to accept*), in a general disposition and deed of settlement, executed by him upon the day of , registered in the books of Council and Session on the day of , and extract whereof (*N.B.*—The principal disposition and settlement may be produced though not recorded) is now exhibited and signed by the deponent and the said of this date, as relative hereto [*or, and the deponent has entered* (*or is about to enter*) *upon the possession and management of his personal or moveable estate, as executor* qua *nearest in kin* (*or* qua *relict or* qua *creditor, &c.*)] : That the deponent does not know of any testamentary settlement or writing relative to the disposal of the deceased's personal estate or effects, or any part thereof, other than the said [*or, that the deponent knows of no testamentary settlement or other writing left by the deceased relative to the disposal of his personal estate or effects, or any part thereof*] : That the foregoing inventory, signed by the deponent and the said as relative hereto, is a full and complete inventory

of the personal estate and effects of the said deceased wheresoever situated and belonging or due to him beneficially at the time of his death [*and money secured on Scottish bonds excluding executors, and money secured on Scottish bonds or other instruments, the rights to which have been taken excluding executors, belonging to the deceased, liable to the duty imposed by the Acts* 23 *Vict. c.* 15, *and* 23 *&* 24 *Vict. c.* 80], in so far as the same has come to the deponent's knowledge [*or, that the deponent does not know of any money or property belonging to the deceased liable to the duty imposed by the Acts* 23 *Vict. c.* 15, *and* 23 *&* 24 *Vict. c.* 80 — *or, that the money or property belonging to the deceased liable to the duty imposed by the Acts* 23 *Vict. c.* 15, *and* 23 *&* 24 *Vict. c.* 80, *is not accounted for in this inventory*] : That the value at this date of the said personal estate and effects situated in Scotland (*or*, where English or Irish estate is included, *in the United Kingdom*) [*and of the said money*] including the proceeds accrued thereon down to this date, is pounds sterling, and does not exceed pounds sterling. (If money secured on Scottish bonds, excluding executors, &c., shall be given up, and confirmation of the personal estate shall be required, then add, *and the value of the said personal estate and effects at this date, situated in the United Kingdom, and proceeds accrued thereon down to this date is pounds sterling, and does not exceed pounds sterling.*) If confirmation be required, *That confirmation of the said personal estate is required in favour of the deponent and the said* .) (If confirmation be not required, *That confirmation is not at present required.*) All which is truth, as the deponent shall answer to God.

OPINION.

We are of opinion that it is sufficient in the inventory given up of the estate of a person deceased for confirmation, to set forth the value of the estate as at the date when the inventory is given up, and that it is not also necessary to set forth the value as at the date of death. We further think, that the statutory form of confirmation contained in Schedule E of the Act 21 and 22 Vict. c. 56, must be modified, in order to be in accordance with the still more recent statute 23 and 24 Vict. c. 80, by leaving out the words "at the time of his death." The opinion of

(Signed) J. MONCREIFF.
" E. F. MAITLAND.
" PATRICK FRASER.

EDINBURGH,
22*nd January*, 1861.

FORM II.—*Where the deceased died domiciled in the United Kingdom, and deduction is taken of Debts owing by him to persons in the United Kingdom and Funeral Expenses.*

INVENTORY AS IN FORM I.

Gross total amount of personal estate in Scotland, England, and Ireland . £

I. SCHEDULE OF DEBTS due and owing from the deceased at the time of his death to persons resident in the United Kingdom, payable by law out of the estate and effects comprised in the foregoing inventory, not being voluntary debts expressed to be payable on the death of the deceased, nor payable under any instrument not *bonâ fide* delivered three months before the death of the deceased; or debts payable from any real estate; or debts claimable from any other estate or person; and without including any interest that may have become due upon any debt since the deceased's death.

	£	s.	d.
1. Robert Jennings, Wine Merchant . .			
2. John Smith, Grocer			
3. James Brown, Butcher			
4. Thomas Jones, Baker			
5. Charles Robertson, Draper . . .			
6. Edward Thompson, Doctor . . .			
7. Mary Dunlop, Servant			
Total Amount of Debts . . . £			

II. SCHEDULE OF FUNERAL EXPENSES.

	£	s.	d.
John Croall & Sons, Undertakers . .			
Cemetery Fees			
Total Amount of Funeral Expenses . £			

ABSTRACT.

	£	s.	d.
Gross Total Amount of Personal Estate in Scotland, England, and Ireland, as per foregoing Inventory			

	£	s.	d.
Total Amount of Debts, as per Schedule I. . . .			
Total Amount of Funeral Expenses, as per Schedule II.			
Nett Total Amount of Personal Estate chargeable with Duty . . . £			

AT , the day of One thousand eight hundred and In presence of Esq., Sheriff of the County of (*or Sheriff-Substitute, or the Sheriff or Commissary Clerk or his Depute, or Commissioner appointed by the Sheriff, or any Magistrate or Justice of the Peace within the United Kingdom or the Colonies, or any British Consul*): APPEARED (*name and description*), executor of the deceased (*name and description*), who being solemnly sworn and examined, depones that the said died at domiciled at upon the day of , and the deponent has entered upon the possession and management of the deceased's estate as executor, nominated by him, along with (*design them*), and also along with (*design him*), now deceased (*or who declines to accept*), in a general disposition and deed of settlement, executed by him upon the day of , registered in the

Books of Council and Session on the day of , an extract whereof (*N.B.*—The principal disposition and settlement may be produced though not recorded) is now exhibited and signed by the deponent and the said of this date, as relative hereto [*or, and the deponent has entered (or is about to enter) upon the possession and management of his personal or moveable estate, as executor* qua *nearest in kin* (*or* qua *relicit or* qua *creditor, etc.*] : That the deponent does not know of any testamentary settlement or writing relative to the disposal of the deceased's personal estate or effects, or any part thereof, other than the said [*or, that the deponent knows of no testamentary settlement or other writing left by the deceased relative to the disposal of his personal estate or effects, or any part thereof*] : That the foregoing Inventory, signed by the deponent and the said as relative hereto, is a full and complete Inventory of the personal estate and effects of the said deceased wheresoever situated, and belonging or due to him beneficially at the time of his death [*and money secured on Scottish Bonds excluding executors, and money secured on Scottish Bonds or other Instruments, the rights to which have been taken excluding executors, belonging to the deceased, liable to the duty imposed by the Acts* 23 *Vict. c.* 15, *and* 23 *&* 24 *Vict. c.* 80], and in so far as the same has come to the deponent's knowledge [*or that the deponent does not know of any money or property belonging to the deceased liable to the duty imposed by the Acts* 23 *Vict. c.* 15, *and* 23 *&* 24 *Vict. c.* 80—*or, that the money or property belonging to the deceased liable to the duty imposed by the Acts* 23 *Vict. c.* 15, *and* 23 *&* 24 *Vict. c.* 80, *is not accounted for in this Inventory*] : That the said deceased

was due and owing at the time of his death to persons resident in the United Kingdom the debts enumerated in the foregoing Schedule I., and amounting to Pounds shillings and pence: That the Funeral expenses of the said deceased as shown in the foregoing Schedule II., amount to Pounds shillings and pence: That the nett value at this date of the said personal estate and effects situated in Scotland (*or*, where English or Irish estate is included, *in the United Kingdom*) [*and of the said money*] including the proceeds accrued thereon down to this date, and after deducting the amount of the said debts, and the amount of the said Funeral expenses is Pounds sterling, and does not exceed Pounds sterling. (If money secured on Scottish Bonds, excluding executors, &c., shall be given up, and confirmation of the personal estate shall be required, then add, *and the value of the said personal estate and effects at this date situated in the United Kingdom, and proceeds accrued thereon down to this date, is Pounds sterling, and does not exceed Pounds sterling.*) If confirmation be required, *That confirmation of the said personal estate is required in favour of the deponent and the said* .) If confirmation be not required, *That confirmation is not at present required.*) All which is true, as the deponent shall answer to God.

FORM III.—*Where Gross Estate does not exceed 300l.* (*a*).

Form of Inventory and Relative Oath.

Inventory of the Personal Estate, wheresoever situated of [*name and description of deceased*] who died at on the day of 18 .

Scotland.

	£.	s.	d.
1. Cash in the house			
2. Household furniture and other effects in the deceased's house . . .			
3. Stock in trade and other effects belonging to deceased			
4. Sum in bank; viz. [*specify it, with interest thereon to date of oath to Inventory.*]			

[*Add any other estate in the usual form.*]

At , the day of One thousand eight hundred and In presence of : Appeared (*name and description of applicant*) who being solemnly sworn and examined depones that the said (*name and description of the deceased*) died at on the day of One thousand eight hundred and : That the deponent is the executor of the said deceased, and has entered upon the possession and management of his or her estate as executor nominated by him or her [*along with*] in his or her will [*or other testamentary settlement or writing*] dated the day of Eighteen

(*a*) See note (*a*) at foot of page 264.

hundred and , and now exhibited and signed by the deponent, and the said as relative hereto (*or that the deponent is the widow or son or daughter, or next of kin as the case may be*) of the said deceased, and is desirous to enter upon the possession and management of the deceased's estate: That the deponent does not know of any other will or testamentary settlement or writing relative to the disposal of the deceased's personal estate or effects, or any part thereof (*or, that the deponent does not know of any testamentary settlement or writing relative to the disposal of the deceased's personal estate or effects, or any part thereof*): That the foregoing Inventory, signed by the deponent and the said as relative hereto, is a full and complete Inventory of the personal estate and effects of the said deceased wheresoever situated and belonging or due to him [*or* her] beneficially at the time of his [*or* her] death, in so far as the same has come to the deponent's knowledge: That the value at this date of the said personal estate and effects, including the proceeds accrued thereon down to this date, does not exceed Three hundred pounds sterling: That confirmation of the said personal estate in Scotland [*England and Ireland, as the case may be*] is required in favour of the deponent. All which is truth, as the deponent shall answer to God.

FORM IV.—*Form to aid in the Preparation of an Account to be delivered on Oath of* (a) Donationes mortis causâ; (b) *Property—beneficial interest accruing by survivorship; and* (c) *Property passing under a voluntary settlement, interest for life reserved to settlor*—44 *Vic. c.* 12, *sec.* 38, et seq.

Account of personal or moveable property which the deceased (*name and description*), who died at on the day of One thousand eight hundred and , made over as a *donatio mortis causâ*, or which he voluntarily caused to be vested in himself, and (*describe him*) who has succeeded thereto by survivorship on the deceased's death, or which he voluntarily settled by an instrument not being a will, whereby an interest for life or any period determinable by reference to death was reserved, either expressly or by implication to him, the settlor, or whereby he, the settlor, reserved to himself the right, by the exercise of any power, to restore to himself or to reclaim the absolute interest in such property.

	£	s.	d.
1. Sum of £ given to (*name and description*) by the deceased, about the day of One thousand eight hundred and , and now contained in Deposit Receipt with the Bank, at , in name of			
Interest thereon to the date of the Oath, ...			

£ s. d.

2. Sum due under Mortgage of the Clyde Navigation Trustees, dated , in favour of and , and survivor, ...

Interest thereon to the date of the Oath . . . . . .

3. Sum contained in Bond and Disposition in security over subjects at dated by in favour of and and held by them as Trustees under Trust, constituted by the deceased, and of which the deceased had the liferent (*insert the names and the relationship of the Beneficiaries to the Settlor and state shortly the terms of the Trust*),

Interest thereon to the date of the Oath . . . . . .

TOTAL . . . . £

AT , the day of One thousand eight hundred and . In presence of , an officer authorised by the Commissioners of Inland Revenue to administer oaths to accounts of property liable to the like duties as Inventories: APPEARED , who being solemnly sworn and examined, depones that the said (*name and describe the deceased*), died at on the day of One thousand eight hundred and : That the deponent believes the foregoing account is a full, true, and complete account of all the personal and moveable estate flowing from or derived from the said deceased coming under the following descriptions.

(*a*) Property taken as a *donatio mortis causâ* made by the said deceased or taken under a voluntary disposition made by him, purporting to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust, or otherwise, which was not *bonâ fide*, made three months before the death of the deceased. (*b*) Property which the said deceased having been absolutely entitled thereto, has voluntarily caused to be transferred to or vested in himself and any other person jointly, whether by disposition or otherwise, so that the beneficial interest therein, or in some part thereof passed or accrued by survivorship on his death to such other person. (*c*) Property passing under a voluntary settlement made by the said deceased, by deed or any other instrument not taking effect as a will, whereby an interest in such property for life or any other period determinable by reference to death, was reserved either expressly or by implication to him, the settlor, or whereby he, the said settlor, may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in such property. That the value, at this date, of the whole of the said moveable and personal estate, including proceeds accrued thereon down to this date, is Pounds sterling, and does not exceed Pounds sterling. All which is truth, as the deponent shall answer to God.

NOTE.—*The Account when completed and sworn to, and dated and properly stamped, should be lodged with, or transmitted by registered letter, to the Deputy Controller of Legacy and Succession Duties and Registrar of Inventories, Inland Revenue, Edinburgh, who will acknowledge receipt thereof.*

The following is a Form of Affidavit to be made on the Exhibition of an Additional or Corrective Inventory :—

At the day of
One thousand eight hundred and

In presence of Esq., Commissary of the Commissariot of
(or commissary depute, or the commissary clerk or his depute, or commissioner appointed by the commissary, or any magistrate or justice of the peace within the United Kingdom or the colonies, or any British Consul).

Appeared (*name and designation*) one of the executors nominated by the said deceased (or executor-dative *qua* of the deceased),

who being solemnly sworn and examined, depones, that the foregoing is an additional (or corrective, or additional and corrective) inventory of the personal estate of the said deceased, as ascrtained and discovered since the day of when the original inventory of the deceased's estate was recorded in the books of the Commissary [or Sheriff] Court of the Commissariot of . That the deponent has not discovered any other estate or effects belonging to the deceased. That the said inventory, which is signed as relative hereto, is a full and true inventory of all the personal or moveable estate or effects of the said deceased wheresover situate, already recovered, or known to be existing, belonging or due to him beneficially at the time of his death [*and of all the money secured on heritage in Scotland, and money secured on Scottish Bonds, excluding executors, and money secured on Scottish Bonds or other instruments, the rights to which have been taken excluding executors, belonging to the*

deceased, liable to the duty imposed by the Acts 23 *Vict. c.* 15, *and* 23 & 24 *Vict. c.* 80], in so far as the same has come to the deponent's knowledge [*or that the deponent does not know of any money or property belonging to the deceased liable to the duty imposed by the Acts* 23 *Vict. c.* 15, *and* 23 & 24 *Vict. c.* 80—*or that the money or property belonging to the deceased liable to the duty imposed by the Acts* 23 *Vict. c.* 15, *and* 23 & 24 *Vict. c.* 80, *is not accounted for in this inventory*]. That the value at this date of the said personal estate and effects situate in the United Kingdom [*and of the said money*] [if an additional inventory, *including the proceeds accrued on the additional property given up in this inventory down to this date*] is pounds sterling, and under pounds sterling. (If an additional inventory and if confirmation shall be required, *that confirmation of the said personal estate given up in this additional inventory which amounts, with the proceeds accrued thereon down to this date, to pounds sterling, and under pounds sterling, is required in favour of*). All which is truth, as the deponent shall answer to God.

MEMORANDUM as to Additional and Corrective Inventories, with a Copy of the Form to aid in the Preparation thereof:—

Mistakes have occurred as to the stamp duty on additional inventories transmitted from several Commissariots. In some cases stamps have been used when no duty was payable, and in other cases stamps of less value than was necessary have been used.

Additional Inventory.

By 48 Geo. III. c. 149, s. 38, an additional inventory of a personal estate is required to be exhibited when an under-estimation or omission of personal property shall have occurred in an inventory. Section 40 provides, that the additional inventory shall specify the amount or value of the estate and effects of the same person comprised in the former inventory. By 16 & 17 Vict. c. 59, s. 8, such additional inventory shall be chargeable only with such amount of stamp duty as, together with the stamp duty on the former duly stamped inventory of the estate and effects of the same deceased person, shall make up the full amount of stamp duty chargeable in respect of the total estate and effects of the deceased, specified in the said additional inventory and the former inventory. If the under-estimation, or the value of the property omitted, shall not infer the payment of any further duty than that already paid on the former inventory, the additional inventory is exempted from duty, and the proper course is to use plain paper. (See 55 Geo. III. c. 184, Schedule Part III.)

Corrective Inventory.

When it shall be found that the value of an estate has been over-estimated, or that certain property has been improperly included in an inventory, a corrective inventory, setting forth the ascertained value of the property, and engrossed on a stamp corresponding to such ascertained value, should be exhibited; and if such corrective inventory shall be satisfactory to the revenue, the duty on the original inventory will be allowed on affidavit as a spoiled stamp, if lodged within six months after the date of recording the corrective inventory.

Form to aid in the preparation of an additional or corrective inventory for exhibition in the proper Commissary [or Sheriff] Court :—

Additional (or corrective) inventory of the personal estate, wheresoever situate (and of money secured on heritable property in Scotland, and of money secured by Scotch Bonds, &c., excluding executors), of (*name and designation of the deceased*), who died at upon the day of 18 .

Additional Inventory.

	£	s.	d.
Amount of the estate given up in the inventory recorded in the Commissary [or Sheriff] Court books of on the day of 18 .			

SCOTLAND.

I. *Effects Undervalued.*

	£	s.	d.
1. Value of the stock of wood given up in the inventory —*Item* No. at ...			
Produced when sold ...			
Difference			
Interest and proceeds on ditto to date of oath to this additional inventory ...			
	£	s.	d.
2. Debt due on open account by valued in the original inventory—*Item* No. at			

£ s. d.

But the debt has been recovered in full ... ...

Difference ... ...

Interest and proceeds on ditto to date of oath to this additional inventory ...

II. *Effects Omitted.*

1. Debts amounting to £ ranked on the trust estate of upon which a final dividend has been declared of per pound

Interest and proceeds to date of oath to this additional inventory ... ...

NOTE.—The deceased's books did not show the existence of this debt, and the claim was not discovered until after the inventory was recorded.

NOTE.—Inventory duty on the total personal estate in England, Scotland, and Ireland, and money secured on heritage in Scotland, is ... ...£

The duty paid on the former inventory...

The duty on the additional inventory...

Corrective Inventory.

Amount of the estate given up in the inventory recorded in the Commissary [or Sheriff] Court books of on the day of 18 .

SCOTLAND.

Effects Over-estimated.

	£	s.	d.	£	s.	d.
Book debts owing to the deceased						
Among these debts was included C.D., £200. This debt was found to have been paid before the deceased's death, therefore deduct ...	200	0	0			
Actual value of estate ... ...£						

N.B.—If the amount of the corrective inventory infer the payment of a lower rate of duty than what was paid on the original duty, the corrective inventory must be stamped with *such lower duty*, and the duty on the original inventory, reclaimed as directed in the memorandum prefixed ... ...

Mem.—It is desirable that additional and corrective inventories, as well as other inventories, should be written on paper the size of foolscap.

The following is a copy of a Memorandum as to Inventory Duty in connection with estates not exceeding £150 :—

I. The Act 38 & 39 Vict. c. 41, provides :—

Sec. 3.—Where the whole personal estate and effects of a person dying intestate, domiciled in Scotland, shall not exceed £150 in value, his widow, or any one or more of his children, or in the case of a widow dying intestate, any one or more of her children, may apply

to the commissary clerk (*a*), and he shall prepare an inventory and relative oath, and record the inventory, and also expede confirmation.

II. The Act 39 & 40 Vict. c. 24, provides :—

Sec. 3.—Where the whole *real* and *personal* estate and effects of a person dying testate, domiciled in Scotland, shall not exceed £150 in value, his executor may apply to the commissary clerk, who, on production of the will or other writing of the deceased, containing the nomination of an executor, shall prepare an inventory and relative oath, and record the inventory, and expede confirmation.

The following provisions are from both Acts :—(*a*) If the personal estate exceeds £100, the inventory requires to be duly stamped before being recorded. (*b*) The commissary clerk may require such proof as he may think sufficient to establish the identity of the executor, or the identity and relationship of the applicant. (*c*) The commissary clerk, if he has reason to believe that the whole personal estate and effects (Act I.)—the whole real and personal estate and effects (Act II.)—exceed £150, shall refuse to proceed until he is satisfied as to the real value. Oaths and affirmations under Acts I. and II. shall be administered in manner provided by section 11 of the Confirmation and Probate Act, 1858. Forms of the inventory and relative oath, and also of the confirmation, are given in schedules to each Act. The statutory forms of inventory and relative oath are annexed. Provision is made for obtaining the

(*a*) On 1st October, 1876, the Commissary Courts were abolished and their powers transferred to the Sheriff Courts. Where the offices of sheriff clerk and commissary clerk were united, the latter office was abolished, and the duties transferred to the office of sheriff clerk : where held separately, the office of commissary clerk is to be abolished as each vacancy occurs, except in Edinburgh, where the office of commissary clerk is to be retained. 39 & 40 Vict. c. 70, secs. 35 to 39.

seal of the Probate Court of England or Ireland affixed to the confirmation, where it contains English or Irish estate, on payment of 2*s.* 6*d.*

The fees payable by both Acts are :—the sum of 5*s.* where the whole estate does not exceed 20*l.*; and where the whole estate exceeds 20*l.*, the sum of 5*s.*, and the further sum of 1*s.* for every 10*l.* or fraction of 10*l.* by which the value shall exceed 20*l.* In addition, by Act II., the ordinary fees exigible for recording a will or other writing.

NOTE.—The following circumstances must concur to give the privileges of Act I. (*intestacy*), 38 & 39 Vict. c. 41 :—

(1.) The deceased having died intestate domiciled in Scotland.
(2.) Estate not exceeding 150*l.*
(3.) The applicant must be the widow or a child. In the case of an intestate widow, a child.

The following circumstances must concur to give the privileges of Act II. (*testacy*), 39 & 40 Vict. c. 24 :—

(1.) The deceased having died testate domiciled in Scotland.
(2.) The whole real and personal estate and effects not exceeding 150*l.*
(3.) There must not only be a will or testamentary writing disposing of the estate, but the will or writing must contain the nomination of an executor.

ACT I.—INTESTACY, 38 & 39 Vict. c. 41.

SCHEDULE (A).

FORM OF INVENTORY AND RELATIVE OATH.

Inventory of the personal estate, wheresoever situate, of [*name and description of deceased*], who died at on the day of 18 .

SCOTLAND.

	£	s.	d.
1. Cash in the house			
2. Household furniture and other effects in the deceased's house			
3. Stock in trade and other effects belonging to deceased			
4. Sum in bank, viz. [*specify it, with interest thereon to date of oath to inventory*] (*a*)			

(*a*) [*Add any other estate in the usual form.*]

At , the day of , one thousand eight hundred and , in presence of Esquire, commissary clerk of the commissariat of : Appeared [*name and description of applicant*], who being solemnly sworn and examined, depones, that the said died at upon the day of , and had at the time of his [*or* her] death his [*or* her] ordinary or principal domicile in the county of : That the deponent is the [widow *or* son *or* daughter] of the said deceased , and is desirous to enter upon the possession and man-

agement of the deceased's estate as his [*or* her] executor: That the deponent does not know of any testamentary settlement or writing relative to the disposal of the deceased's personal estate or effects, or any part thereof: That the foregoing inventory, signed by the deponent and the said as relative hereto, is a full and complete inventory of the personal estate and effects of the said deceased wheresoever situated and belonging or due to him [*or* her] beneficially at the time of his [*or* her] death, in so far as the same has come to the deponent's knowledge: That the value at this date of the said personal estate and effects, including the proceeds accrued thereon down to this date, does not exceed £150 sterling: That confirmation of the said personal estate in Scotland [*England and Ireland as the case may be*] is required in favour of the deponent. All which is truth, as the deponent shall answer to God.

Act II.—Testacy, 39 & 40 Vict. c. 24.

Schedule (A).

Form of Inventory and Relative Oath.

Inventory of the personal estate and effects wheresoever situated of *A. B.* [*design deceased*], who died, testate, on the day of 18 , at , and had at the time of death his [*or* her] ordinary or principal domicile in the county of *A*.

I. Scotland.	£	*s.*	*d.*
1. Cash in the house			
2. Household furniture and other effects in the house			

3. Stock in trade and other effects belonging to deceased ... ...
4. Money in bank ... £
Interest thereon to date of oath to inventory

Amount of personal estate in Scotland £

II. ENGLAND.

£ s. d.

1. Principal sum in policy of insurance on life of deceased by the *A. B.* Insurance Co. numbered and dated , 18 ... ... £
Vested bonuses ...

Amount of personal estate in England £

Total amount of personal estate in Scotland and England ... ... £

[*Add under Scotland or England any other estate in usual form.*]

At on the day of 18 .
In presence of

Appeared *C. D.* [*design deponent*], who being solemnly sworn and examined, depones: That the said *A.B.* [*repeat designation*] died testate on the day of , 18 , at , and had at the time of death his [*or* her] ordinary or principal domicile

in the said county of *A.*: That the deponent is the executor of the said *A.B.*, and has entered upon the possession and management of his or her estate as executor nominated by him or her [*along with*] in his or her will [*or other testamentary settlement or writing*], dated the day of , 18 , and now exhibited and signed by the deponent, and as relative thereto: That the deponent does not know of any other will or testamentary settlement or writing relative to the disposal of the deceased's personal estate or effects, or any part thereof: That the foregoing inventory, signed by the deponent and the said as relative hereto, is a full and complete inventory of the personal estate and effects of the said deceased *A.B.* wheresoever situated and belonging or due to him [*or* her] beneficially at the time of death in so far as the same has come to the knowledge of the deponent: That the value at this date of the whole real and personal estate and effects, including the proceeds accrued thereon down to this date, does not exceed £150 sterling: That confirmation of the said personal estate and effects in [*Scotland, England, and Ireland, as the case may be*] is required in favour of the deponent [*and the said*]. All which is truth as the deponent shall answer to God.

The following is a Form of an Affidavit to exempt Trust Stock from Probate and Inventory Duty:—

I, *A.B.*, of &c., executor of the last will and testament of *C.D.*, wife of *E.D.*, now deceased, of gentleman, make oath and say—

At the time of the decease of the said *C.D.*, there was standing in her name in the books of the Governor and Company of the Bank of England the sum of Bank £ per Cent. Reduced Annuities, and I say that the said *C.D.* had no beneficial interest therein other than is hereinafter particularly mentioned and set forth, but that the said *C.D.* was possessed thereof, or entitled thereto, upon the trusts declared of and concerning the same, in and by the last will and testament of *E.F.*, of , in the county of , deceased, her former husband, that is to say, upon trust for herself for and during the term of her natural life, and immediately after her decease, then upon trust to pay assign, and transfer the same unto his the said *E.F.*'s brother *G.F.*, and his the said *E.F.*'s sister *H.F.*, equally between them, share and share alike, their respective executors, administrators, and assigns, absolutely and for ever.

Instructions as to Commutations.

In all cases where a commutation is desired, a written application should be addressed to the Controller of Legacy and Succession Duties, Somerset House. The circumstances under which the application is made should be set forth, and the date of the birth of the tenant for life should be stated. In the case of real or leasehold property, the date of birth of the persons entitled in remainder, the gross annual value of the property, and the amount for which it is contracted to be sold, are required. The title to the property should also be given, and, if under a will, the name and date of death of the testator should be added; or, if

under a deed, the deed or a copy, which will be returned, should be sent for perusal. The consanguinity of all the persons interested should also be stated.

The forms No. 8 for the payment of succession duty in expectancy are not supplied until a commutation of the duty has been agreed to.

APPENDIX.

36 Geo. III. c. 52.

An Act for repealing certain Duties on Legacies and Shares of Personal Estates, and for granting other Duties thereon, in certain Cases.

[26*th April*, 1796.]

Most Gracious Sovereign,

Whereas it is expedient that the duties imposed by divers Acts of the twentieth, twenty-third, and twenty-ninth years of your Majesty's reign, on every skin or piece of vellum or parchment, or sheet or piece of paper, upon which any receipt, or other discharge for any legacy left by any will or other testamentary instrument, or for any share or part of a personal estate, divided by force of the Statute of Distributions, or the custom of any province or place, should be ingrossed, printed, or written, should be repealed, as to such receipts or discharges for which new duties shall be granted by this Act; and that new duties should be granted in lieu of the duties so repealed; and that the provisions made by the said several Acts for collecting the duties thereby imposed should be further enforced as to the duties which shall not be repealed by this Act: We, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, as well for the purposes aforesaid, as towards raising the necessary supplies to defray your Majesty's public expenses, and making such permanent addition to the public revenue as shall be adequate to the increased charge occasioned by any loan made by virtue of any Act or Acts for that purpose passed, or to be passed in this session of Parliament, have freely and voluntarily resolved to grant unto your Majesty the duties hereinafter mentioned: And do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That the several duties by the said several Acts imposed on all receipts and discharges for legacies given by any will or other testamentary instrument, and for shares or parts of residue of personal estate upon which any duty

shall be imposed by this Act, shall, from and after the passing of this Act, cease, determine, and be no longer paid and payable; and so much of the said several Acts as relate to such duties so repealed, and the payment thereof, shall be, and the same are hereby also repealed.

II. And be it further enacted, That upon every legacy, specific or pecuniary, or of any other description, of the amount or value of twenty pounds or more, given by any will or testamentary instrument of any person who shall die after the passing of this Act, out of the personal estate of the person so dying, and also upon the clear residue and upon every part of the clear residue of the personal estate of every person who shall so die, whether testate or intestate, and leave personal estate of the clear value of one hundred pounds or upwards, which shall remain after deducting debts, funeral expenses, and other charges, and specific and pecuniary legacies (if any), whether the title to such residue, or to any part thereof, shall accrue by virtue of any testamentary disposition, or upon intestacy, there shall be raised, levied, collected, and paid, unto and for the use of his Majesty, his heirs and successors, the several duties, after the rates and in manner following; (that is to say,) where any such legacy, or any residue or part of residue, of any such personal estate, shall be given or shall pass to or for the benefit of a brother or sister of the deceased, or any descendant of a brother or sister of the deceased, there shall be charged a duty of two pounds for every one hundred pounds of the value of any such legacy, or residue or part of residue, and so after the same rate for any greater or less sum; where any such legacy, or any residue or part of residue of any such personal estate, shall be given or shall pass to or for the benefit of a brother or sister of a father or mother of the deceased, or any descendant of a brother or sister of a father or mother of the deceased, there shall be charged three pounds for every one hundred pounds of the value of such legacy, or residue or part of residue, and so after the same rate for any greater or less sum; and where any such legacy, or any residue or part of residue of any such personal estate, shall be given or shall pass to or for the benefit of a brother or sister of a grandfather or grandmother of the deceased, or any descendant of a brother or sister of a grandfather or grandmother of the deceased, there shall be charged a duty of four pounds for every one hundred pounds of the value of such legacy, or residue or part of residue, and so after the same rate for any greater or less sum; and where any such legacy, or residue or part of residue of any such personal estate, shall be given or shall pass to or for the benefit of any person in any other degree of collateral consanguinity to the deceased than is hereinbefore described, or any stranger in blood to the deceased, there shall be charged a duty of six pounds for every one hundred pounds of the value of such legacy, or residue or part of residue, and so after the same rate for any greater or less sum: Provided always, that nothing herein contained shall

extend to charge with any duty any legacy, or any residue or part of residue, of any personal estate, which shall be given or shall pass to or for the benefit of the husband or wife of the deceased, or to or for the benefit of any of the Royal Family.

III. And be it further enacted, That the said duties shall be under the care, management, and direction of the Commissioners for the time being appointed to manage the duties on stamped vellum, parchment, and paper; who, or the major part of them, are hereby empowered and required to employ the necessary officers under them for that purpose, and to cause four new stamps to be provided to denote the several rates of duty hereby imposed; that is to say, one stamp to denote the rate of two pounds per centum, one other stamp to denote the rate of three pounds per centum, one other stamp to denote the rate of four pounds per centum, and one other stamp to denote the rate of six pounds per centum, and the same to alter or renew whenever it shall be requisite, and to do all things necessary for carrying this Act into execution, according to the rules, methods, and directions herein contained, in as full and ample a manner as they, or the major part of them, are authorized and empowered to put in execution any law concerning stamped vellum, parchment, or paper.

IV. And be it further enacted, That the said Commissioners shall, by writing under their hands and seals, or the hands and seals of the major part of them, appoint proper persons in the several counties, shires, stewartries, ridings, and divisions in Great Britain, as occasion shall require, to collect and receive the duties hereby imposed, and to keep proper accounts thereof, to be transmitted to the head office of the said Commissioners; and upon payment of any such duty, if paid at the head office of the said Commissioners, the said Commissioners shall cause the same to be duly entered in their books, and to be set down therein to the account of the personal estate in respect whereof the said duty shall be paid, and shall make like entries in their books, upon transmission of the proper accounts for that purpose from the several officers to be appointed by the said Commissioners in the different counties, shires, stewartries, ridings, and divisions aforesaid, to whom they shall from time to time give proper orders for such purpose; and the accounts of such payments shall be kept, with proper references, in alphabetical order, according to the surname of the testator, testatrix, or intestate, in respect of whose personal estate such payments shall have been made respectively, so that it may at all times appear upon the books of the said Commissioners what payments have been made in respect of the personal estate of any testator, testatrix, or intestate.

V. And in order that all persons may be enabled to take receipts and discharges on the payment or satisfaction of any legacy, or residue of any personal estate, or any part thereof,

according to the directions prescribed by this Act: Be it further enacted, That it shall be lawful for the said Commissioners of Stamp Duties, from time to time, to provide such sufficient quantities of paper adapted for such receipts or discharges as aforesaid, and to cause to be printed thereon the form of words in the schedule hereunto annexed; and it shall also be lawful for any of his Majesty's subjects, requiring such receipts or discharges, to cause the same to be duly filled up with sums, names, and dates, according to the provisions before mentioned, and also upon any vellum or parchment, or upon any other paper not provided by the said Commissioners, to use the like form whenever there shall be occasion.

VI. And be it further enacted, That the duties hereby imposed shall, in all cases in which it is not hereby otherwise provided, be accounted for, answered, and paid by the person or persons having or taking the burthen of the execution of the will or other testamentary instrument, or the administration of the personal estate of any person deceased, upon retainer for his, her, or their own benefit, or for the benefit of any other person or persons, of any legacy, or any part of any legacy, or of the residue of any personal estate, or any part of such residue, which he, she, or they shall be entitled so to retain, either in his, her, or their own right, or in the right or for the benefit of any other person or persons; and also upon delivery, payment, or other satisfaction or discharge whatsoever, of any legacy, or any part of any legacy, or of the residue of any personal estate, or any part of such residue, to which any other person or persons shall be entitled; and in case any person or persons having or taking the burthen of such execution or administration as aforesaid, shall retain for his, her, or their own benefit, or for the benefit of any other person or persons, any legacy, or any part of any legacy, or the residue of any personal estate, or any part of such residue, which such person or persons shall be entitled so to retain either in his, her, or their own right, or in the right or for the benefit of any other person or persons, and upon which any duty shall be chargeable by virtue of this Act, not having first paid such duty, or shall deliver, pay, or otherwise howsoever satisfy or discharge any legacy, or any part of any legacy, or the residue of any personal estate, or any part thereof, to which any other person or persons shall be entitled, and upon which any duty shall be chargeable by virtue of this Act, having received or deducted the duty so chargeable, then, and in every of such cases, the duty which shall be due and payable upon every such legacy, and part of legacy and residue, and part of residue respectively, and which shall have not been duly paid and satisfied to his Majesty, his heirs and successors, according to the provisions of this Act, shall be a debt of such person or persons having or taking the burthen of such execution or administration as aforesaid to his Majesty, his heirs, and successors; and in case any such person or persons so having or taking the burthen of such execution or administration as aforesaid shall deliver, pay,

or otherwise howsoever satisfy or discharge any such legacy or residue, or any part of any such legacy or residue, to or for the benefit of any person or persons entitled thereto, without having received or deducted the duty chargeable thereon (such duty not having been first duly paid to his Majesty, his heirs or successors, according to the provisions herein contained), then and in every such case such duty shall be a debt to his Majesty, his heirs and successors, both of the person or persons who shall make such delivery, payment, satisfaction, or discharge, and of the person or persons to whom the same shall be made.

VII. And be it further enacted, That any gift by any will or testamentary instrument of any person dying after the passing of this Act, which shall, by virtue of such will or testamentary instrument, have effect, or be satisfied out of the personal estate of such person so dying, or out of any personal estate which such person shall have power to dispose of as he or she shall think fit, shall be deemed and taken to be a legacy within the intent and meaning of this Act, whether the same shall be given by way of annuity or in any other form, and whether the same shall be charged only on such personal estate, or charged also on real estate of the testator or testatrix who shall give the same; except so far as the same shall be paid or satisfied out of such real estate, in a due execution of the will or testamentary instrument by which the same shall be given; and every gift which shall have effect as a donation *mortis causa* shall also be deemed a legacy within the intent and meaning of this Act.

VIII. And be it further enacted, That the value of any legacy given by way of annuity, whether payable annually or otherwise, for any life or lives, or for years determinable on any life or lives, or for years or other period of time, shall be calculated, and the duty chargeable thereon shall be charged, according to the tables in the schedule hereunto annexed; and the duty chargeable on such annuity shall be paid by four equal payments, the first of which payments of duty shall be made before or on completing the payment of the first year's annuity, and the three others of such payments of duty shall be made in like manner successively, before or on completing the respective payments of the three succeeding years' annuity respectively; and the value of any such annuity, if determinable upon any contingency besides the death of any person or persons, shall be calculated without regard to such contingency: Provided always, that if any such annuity shall determine by the death of any person, before four years' payment of such annuity shall become due and payable, then and in such case the duty shall be payable in proportion only to so many of the payments of the said annuity as actually accrued and become due and payable; and in case any such annuity shall at any time determine upon any other contingency than the death of any person or persons, then and in such case, not only all pay-

ments of duty which would otherwise become due after the happening of such contingency, if any such would become due, shall cease, but it shall be lawful for the person or persons who shall have paid any duties which shall have previously become due, to apply for and obtain a return of so much of the duty so paid as will reduce the same to the like duty as would have been payable by such person or persons for such annuity, calculated according to the term for which the same shall have enured; which abatement the said Commissioners for Management of the Stamp Duties shall settle and determine according to the tables in the schedule hereunto annexed, and shall cause the amount of such abatement to be paid to the person or persons entitled to the same out of any moneys in their hands arising from the duties imposed by this Act.

IX. And be it further enacted, That the value of any legacy given by way of annuity for any life or lives, or for years determinable on any life or lives, or for years or other period of time, and charged on and made payable out of any other legacy or legacies, shall be calculated, and the duty shall be charged thereon, in the same manner as hereinbefore directed with respect to other annuities; and the duty on the legacy charged with such annuity, if any duty shall be payable for such legacy, shall be calculated on the value of such legacy after deducting the value of such annuity; and the duty for such annuity shall be paid by the person or persons entitled to the legacy or legacies charged with such annuity, by four equal payments, in the same manner as the same would be payable according to the provisions hereinbefore contained, if such annuity had been a direct gift to the annuitant, and subject to the like proviso in case such annuity shall determine before four years' payment shall become due; and the payment which shall be made for such duty shall be retained by the person or persons paying the same, out of the first four years' payments of such annuity, if so many shall become due, or out of so many of such payments as shall become due, by equal portions.

X. And be it further enacted, That the duty payable upon any legacy given by direction to purchase with any personal estate of the testator or testatrix, or any part thereof, an annuity of a certain amount for the life or lives of any person or persons or any other term, shall be calculated upon the sum necessary to purchase such annuity according to the tables before mentioned, and shall be deducted from such sum, and paid as in the case of other pecuniary legacies; and the person or persons paying or satisfying such legacy, and the person or persons for whose benefit the same shall be paid or satisfied, shall be discharged, by payment of such duty so calculated as aforesaid, from all other demands in respect of the duty payable on such legacy; and the annuity to be purchased for the benefit of the person or persons entitled to the benefit of such legacy shall be reduced in proportion to the amount

of the duty payable thereon as aforesaid, such reduction to be calculated in the same manner as the duty so payable is hereinbefore directed to be calculated; and the purchase of such reduced annuity, together with the payment of such duty, shall satisfy and discharge such legacy as fully as if an annuity had been purchased equal in amount to the annuity so directed to be purchased.

XI. And be it further enacted, That if any benefit shall be given by any will or testamentary instrument, in such terms that the amount or value of such benefit can only be ascertained from time to time by the actual application for that purpose of the fund allotted for such purpose, or made chargeable therewith; or if the amount or value of any benefit given by any will or testamentary instrument, cannot, by reason of the form and manner of the gift, be so ascertained that the duty can be charged thereon under any other of the directions herein contained; then, and in every such case, such duty shall be charged upon the several sums of money or effects which shall be applied from time to time for the purposes directed by such will or testamentary instrument, as separate and distinct legacies or bequests, and shall be paid out of the fund applicable for such purposes, or charged with answering the same.

XII. And be it further enacted, That the duty payable on a legacy, or residue or part of residue, of any personal estate, given to or for the benefit of, or so that the same shall be enjoyed by different persons in succession, who shall be chargeable with the duties hereby imposed at one and the same rate, shall be charged upon and paid out of the legacy, or residue or part of residue, so given, as in the case of a legacy to one person; and where any legacy, or residue or part of residue, shall be given to or for the benefit of, or so that the same shall be enjoyed by different persons in succession, some or one of whom shall be chargeable with no duty, or some of whom shall be chargeable with different rates of duty, so that one rate of duty cannot be immediately charged thereon, all persons who, under or in consequence of any such bequest, shall be entitled for life only, or any other temporary interest, shall be chargeable with the duty in respect of such bequest in the same manner as if the annual produce thereof had been given by way of annuity; and such persons respectively shall be so chargeable with such duty, and the same shall be payable when they shall respectively become entitled to and begin to receive such produce, and shall be paid by equal portions during the aforesaid term of four years, if they shall so long continue to receive such produce; and where any other partial interest shall be given, or shall arise out of such property so to be enjoyed in succession, the duty on such partial interest shall be charged and paid in the same manner as the duty is hereinbefore directed to be charged and paid in like cases of partial interests charged on any property given otherwise than to different persons in succession; and all and every person and persons who shall become absolutely entitled to any such legacy, or residue or part of residue, so to be enjoyed in suc-

cession, shall, when and as such person or persons respectively shall receive the same, or begin to enjoy the benefit thereof, be chargeable with and pay the duty for the same, or such part thereof as shall be so received, or of which the benefit shall be so enjoyed, in the same manner as if the same had come to such person or persons immediately on the death of the person by whom such property shall have been given to be enjoyed, or in such manner that the same shall be enjoyed in succession.

XIII. And be it further enacted, That the duty payable on any legacy, or residue or part of residue so given to or so to be enjoyed by different persons in succession, upon whom the duty shall be chargeable at one and the same rate, shall be deducted and paid by the person or persons having or taking the burthen of the execution of the will or testamentary instrument, under which the title thereto shall arise, upon payment or other satisfaction or discharge of every or any part of such legacy, or residue or part of residue, to any trustee or trustees, or any other person or persons to whom the same shall be payable or paid in trust or for the benefit of the persons so entitled thereto in succession; and if the same shall not be so paid or satisfied to any such trustee or trustees, then such duty shall be deducted and paid out of the capital of the property so given, upon receipt, by any of the persons so entitled in succession, of any produce of such capital, or any part thereof, according to the amount of the capital of which such produce shall be so received; and where the duty chargeable upon any such bequest for the benefit of or to be enjoyed by different persons in succession shall be chargeable at different rates, or that the same cannot be paid at one and the same time, but must be paid in succession as aforesaid, then and in such case all and every the person or persons having or taking the burthen of the execution of the will or testamentary instrument in which such bequest shall be contained shall be chargeable with such duties in succession, in the same manner as such persons would be chargeable with the like duties in case of immediate bequest; unless the property bequeathed shall have been paid or otherwise satisfied to or vested in any trustees or trustee as aforesaid, in which case such trustees or trustee, or his, her, or their representatives, shall be chargeable with the duties for and in respect of such property so vested in him, her, or them respectively, in such and the same manner as if he, she, or they had had or taken the burthen of the execution of the will or testamentary instrument by which such bequest shall have been made; and in like manner, where any partial interest shall be given, or shall arise out of any such property so to be enjoyed in succession, and such partial interest shall be satisfied or paid by the person or persons so enjoying such property, such person or persons shall be chargeable with the duties for and in respect of such partial interest, and shall retain and pay the same accordingly, in such and the same manner as if he, she, or they had had or taken the burthen of the

execution of the will or testamentary instrument by which such partial instrument shall have been created; and in all such cases the person or persons so chargeable with duty shall be debtors to the King's Majesty, his heirs and successors, in like manner, and shall be subject to the like penalties, as the person or persons having or taking the burthen of the execution of such will or testamentary instrument are hereby made chargeable and subject to.

XIV. Provided always, and be it further enacted, That no duty shall be paid on any articles of plate, furniture, or other things, not yielding any income, and given to or for the benefit of, or so as that the same be enjoyed by, different persons in succession, whilst the same shall be so enjoyed in kind only by any person or persons not having any power of selling or disposing thereof, so as to convert the same into money or other property yielding an income; but if the same shall be actually sold or disposed of, or shall come to any person or persons having power to sell or dispose thereof, or having an absolute interest therein, then, and in each and every such case, the same duty shall be chargeable and paid thereon, as if the same had been originally given absolutely, and with full power to sell or dispose thereof, and shall be chargeable upon and paid by the person or persons for whose benefit the same shall be sold, or who shall have power to sell or dispose thereof, or an absolute interest therein, and shall become the debt of such person or persons; but shall not be a charge on any person or persons by reason of his, her, or their having assented to such bequest, as the person or persons having or taking the burthen of the execution of the will or testamentary instrument by which such bequest shall have been made.

XV. Provided always, and be it further enacted, That where any legacy, or any residue or part of residue, shall be so given by any will or testamentary instrument, that different persons shall become entitled thereto in succession, the duty shall be charged thereon as given to be enjoyed in succession, whether the person or persons entitled thereto shall take the same under or by virtue of such will or testamentary instrument and the dispositions therein contained, or in default of such dispositions, and as entitled by intestacy.

XVI. And be it further enacted, That where any legacy, or residue or part of residue, shall be given to or for the benefit of any person or persons in joint tenancy, some or one of whom shall be chargeable with any duty hereby imposed, and some or one of whom shall not be so chargeable, the person or persons chargeable with duty shall pay such duty in proportion to the interest of such person or persons respectively in such bequest; and if any person or persons chargeable with duty, and entitled in joint tenancy as aforesaid, shall become entitled by survivorship, or by severance of the joint tenancy, to any larger interest in the pro-

perty bequeathed, than that in respect of which such duty shall have been paid, then, and in such case, all and every such person or persons so becoming entitled by survivorship, or by severance, shall be charged with the same duty as if the property to which such joint tenant or joint tenants shall so become entitled had been originally given to or for the benefit of such person or persons only.

XVII. And be it further enacted, That when any legacy, or any residue or part of residue, shall be given, subject to any contingency which may defeat such gift, and whereupon the same may go to some other person or persons, such bequest (unless chargeable as an annuity under the provisions herein contained) shall be charged with duty as an absolute bequest to the person or persons who shall take the same subject to such contingency, and such duty shall be paid out of the capital of such legacy, or residue or part of residue, notwithstanding the same may, upon such contingency, go to some person not chargeable with the same duty, or with any duty; and if such contingency shall afterwards happen, and the property so bequeathed shall thereupon go in such manner that the same, if taken immediately after the death of the testator or testatrix, under the same title, would have been chargeable with a higher rate of duty than the duty so paid, the person or persons becoming entitled thereto shall be charged with and shall pay the difference between the duty so paid and such higher rate of duty.

XVIII. And be it further enacted, That where any legacy, or the residue or any part of the residue, of any personal estate, shall be subjected to any power of appointment to or for the benefit of any person or persons specially named or described as objects of such power, such property shall be charged with duty as property given to different persons in succession; and in so charging such duty, not only the person and persons who shall take previous or subject to such power of appointment, but also any person and persons who shall take under or in default of any such appointment, when and as they shall so take respectively, shall, in respect of their several interests, whether previous, or subject to, or under, or in default of such appointment, be charged with the same duty, and in the same manner, as if the same interests had been given to him, her, or them respectively in and by the will or testamentary disposition containing such power, in the same order and course of succession as shall take place under and by virtue of such power of appointment, or in default of execution thereof, as the case may happen to be; and where any property shall be given for any limited interest, and a general and absolute power of appointment shall also be given to any person or persons to whom property would not belong in default of such appointment, such property, upon the execution of such power, shall be charged with the same duty and in the same manner, as if the same property had been immediately given to the person or persons having

and executing such power, after allowing any duty before paid in respect thereof; and where any property shall be given with any such general power of appointment, which property in default of appointment will belong to the person or persons to whom such power shall also be given, such property shall be charged with and shall pay the duty by this Act imposed, in the same manner as if such property had been given to such person or persons absolutely in the first instance, without such power of appointment.

XIX. And be it further enacted, That any sum of money or personal estate, directed to be applied in the purchase of real estate, shall be charged with and pay duty as personal estate; unless the same shall be so given as to be enjoyed by different persons in succession, and then each person entitled thereto in succession shall pay duty for the same in the same manner as if the same had not been directed to be applied in the purchase of real estate, unless the same shall have been actually applied in the purchase of real estate before such duty accrued; but no duty shall accrue in respect thereof, after the same shall have been actually applied in the purchase of real estate, for so much thereof as shall have been so applied: Provided nevertheless, that in case before the same or some part thereof shall be actually so applied, any person or persons shall become entitled to an estate of inheritance in possession in the real estate to be purchased therewith, or with so much thereof as shall not have been applied in the purchase of real estate, the same duty which ought to be paid by such person or persons, if absolutely entitled thereto as personal estate by virtue of any bequest thereof as such, shall be charged on such person or persons, and raised and paid out of the fund remaining to be applied in such purchase.

XX. And be it further enacted, That estates *pur autre vie*, applicable by law in the same manner as personal estate, shall be charged with the duties hereby imposed as personal estate.

XXI. Provided always, and be it further enacted, That if any direction shall be given, by any will or testamentary instrument, for payment of the duty chargeable upon any legacy or bequest out of some other fund, so that such legacy or bequest may pass to the person or persons to whom or for whose benefit the same shall be given, free of duty, no duty shall be chargeable upon the money to be applied for the payment of such duty, notwithstanding the same may be deemed a legacy to or for the benefit of the person or persons who would otherwise pay such duty.

XXII. And be it further enacted, That in cases of specific legacies, and where the residue of any personal estate shall consist of property which shall not be reduced into money, it shall be lawful for the person or persons having or taking the burthen of the administration of such effects, or the person or persons by whom the duty thereon ought to be paid, to set a value thereon, and offer to pay the duty according to such value; or to require

the Commissioners for Management of the Stamp Duties to appoint a person to set such value, at the expense of the person or persons by whom such duty ought to be paid; and it shall be lawful for the Commissioners to accept the duty offered to be paid, upon the value set by the person or persons having or taking the administration of such effects, or by whom the duty for the same shall be payable, without such appraisement, if the said Commissioners shall think fit so to do; but if the said Commissioners shall not be satisfied with the value so set, on which the duty shall be so offered, it shall be lawful for the said Commissioners, notwithstanding such offer, to appoint a person to appraise such effects, and to set the value thereon, on which value so set the said Commissioners shall assess the duty payable in respect thereof, and require the same to be paid; but if the person or persons by whom such duty shall be payable shall not be satisfied with the valuation made under the authority of the said Commissioners, and pay the duty accordingly, it shall be lawful for such person or persons to cause the valuation so made under the authority of the said Commissioners to be reviewed by the Commissioners of the Land Tax for the time being of the district or place where such effects be, at their next meeting, after the said Commissioners for Management of the Stamp Duties shall have assessed and required payment of such duty as aforesaid, if fourteen days shall have elapsed between such time and the meeting of the said Commissioners of Land Tax, and if not, then at the next succeeding meeting of the said Commissioners, of which appeal six days' notice shall be given to the said Commissioners of Stamp Duties; and the said Commissioners of the Land Tax shall and may (if they think fit) appoint a person to appraise such effects, and set a value thereon, and shall and may hear and determine such appeal, in the same manner as in any other cases of appeal to them, and with the like authorities, and their judgment shall be final; and if the valuation made under the authority of the said Commissioners of the Stamp Duties in the case last-mentioned shall not be duly appealed from within the time aforesaid, or shall be affirmed upon appeal, the duty shall be paid according to such valuation; and if any variation shall be made on such appeal, the duty shall be paid according to such variation; and if the duty assessed in manner aforesaid shall exceed the duty offered to and refused by the said Commissioners of Stamp Duties, the expense of such appraisement and other proceedings in assessing such duty shall be borne by the person or persons by whom such duty shall be payable; and if any dispute shall arise between any person or persons entitled to any such legacy, or residue or part of residue, and any person or persons having or taking the burthen of the administration of such effects, with respect to the value thereof, or with respect to the duty to be paid thereon, the duty shall be assessed by the said Commissioners of Stamp Duties on reference to them by either party for that purpose; and if the value of any property on which such duty ought to be paid shall be in dispute, the said

Commissioners of the Stamp Duties shall cause an appraisement to be made thereof, at the expense of the person or persons by whom such duty ought to be paid, in the manner hereinbefore directed in other cases, and assess the duty thereon accordingly; and if such person or persons by whom such duty ought to be paid shall be dissatisfied with such valuation, or with the assessment of duty made upon such valuation by the said Commissioners of the Stamp Duties, the same shall be reviewed and finally determined by the said Commissioners of the Land Tax upon appeal to them within the time, and under the restrictions, and in the manner hereinbefore directed in other cases; but if such valuation or assessment shall not be duly appealed from within the time limited for that purpose, or shall be affirmed upon appeal, the duty shall be paid according thereto; and if any variation shall be made therein on such appeal, the duty shall be paid according to such variation; and in case the effects whereon any such duty shall be payable shall be at the distance of ten miles from London, then, and in such case, it shall be lawful to make the like application to such person as shall be deputed for that purpose by the said Commissioners to act in their stead, in such cases within the county or district in which such effects shall be; and such person so deputed shall act in such cases, in all respects, in the same manner as the said Commissioners are hereby authorized to act, subject nevertheless to the instructions and control of the said Commissioners.

XXIII. And be it further enacted, That where any legacy or part of any legacy, or residue or part of residue, whereon any duty shall be chargeable by this Act, shall be satisfied otherwise than by payment of money or application of specific effects for that purpose, or shall be released for consideration, or compounded for less than the amount or value thereof, then, and in such case, the duty shall be charged and paid in respect of such legacy or part of legacy, or residue or part of residue, according to the amount or value of the property taken in satisfaction thereof, or as the consideration for relief thereof, or composition for the same: Provided always, that if any legacy or bequest shall be made in satisfaction of any other legacy or bequest, or title to any residue or part of residue, of any personal estate remaining unpaid, the duty shall not be paid on both subjects, although both may be chargeable with duty, but shall be paid on the subject yielding the largest duty.

XXIV. And be it further enacted, That if any person or persons having or taking the burthen of the execution of the will or other testamentary instrument, or the administration of the personal estate of any person deceased, or any other person or persons hereby made chargeable with duty, shall declare himself, herself, or themselves ready and willing, and shall accordingly offer to pay any pecuniary legacy, or residue or part of residue, deducting the duty payable thereon, or shall in like manner offer to deliver

or otherwise dispose of any specific legacy, or any specific property, part of any residue of any personal estate, to or for the benefit of the person or persons entitled thereto, or to any trustee or trustees for such person or persons, upon payment of the duty payable in respect thereof, and the person or persons entitled to such legacy, or the residue or part of residue, or the trustee or trustees for such person or persons, shall refuse to accept such offer, and to give a proper release and discharge for such legacy or residue, or so much thereof as shall be offered to be paid, delivered, or otherwise disposed of as aforesaid, then, and in such case, although no actual tender shall be made, if any suit shall be afterwards instituted for such legacy or effects, respecting which such offer shall have been made, it shall be lawful for the Court in which such suit shall be instituted to order all costs, charges, and expenses attending the same, to be paid by the person or persons who shall have refused to accept such offer, and to give or join in such release or discharge, or to order such costs, charges, and expenses to be deducted and retained out of such legacy or effects, together with the duty payable thereon, as the said Court shall see fit; and in case any suit shall be instituted for payment of any legacy, or residue or part of residue, of any personal estate, and the person or persons sued for the same shall be desirous of staying proceeding in such suit, on payment of the money due, or delivering or otherwise disposing of the specific effects demanded, after deducting or receiving the duty payable thereon, it shall be lawful for the Court in which such suit shall be instituted, if it shall see fit, on application in a summary way, to make such order for payment of such legacy, or residue or part of residue, or for delivering or otherwise disposing of such effects, and for payment of the duty payable thereon, and all such costs, charges, and expenses attending such suit, as shall be just.

XXV. And be it further enacted, That if any suit shall be instituted concerning the administration of the personal estate of any person dying testate or intestate, or any part of such estate in which any direction shall be given touching the payment of any legacies or legacy of such person, or the residue of his or her personal estate, or any part thereof, the Court wherein such suit shall be instituted shall, in giving directions concerning the same, provide for the due payment of the duties hereby imposed; and in taking any account of any personal estate, or otherwise acting concerning the same, such Court shall take care that no allowance shall be made in respect of any legacy or part of legacy, or of any residue or part of residue, in any manner whatsoever, without due proof of the payment of the duties hereby imposed.

XXVI. Provided always, and be it further enacted, That any person or persons having or taking the burthen of the execution of any will or other testamentary instrument, or the administration of the personal estate of any person deceased, may from time to time pay, deliver, or otherwise dispose of any legacy, or any part

of any legacy, or make distribution of any part of the residue of any personal estate, on payment, from time to time, of such proportions of the duty hereby imposed as shall accrue in respect of such part of such personal estate as shall be so administered.

XXVII. And be it further enacted, That no person or persons having or taking the burthen of the execution of any will or testamentary instrument, or the administration of the personal estate of any person deceased, nor any trustee or trustees, or other person or persons hereby directed and required to account for any duty, shall, from and after the passing of this Act, pay, deliver, or otherwise dispose of, or in any manner satisfy, discharge, or compound for, any legacy whatsoever, or any part thereof, or the residue of any personal estate, or any part thereof, in respect whereof any duty is hereby imposed, without taking a receipt or discharge in writing for the same, expressing the date of such receipt or discharge, and the names of the testator, testatrix, or intestate, under whose will or testamentary disposition, or upon whose intestacy the title to such legacy or part of legacy, or to such residue or part of residue, shall accrue, and of the person or persons to whom such receipt or discharge shall be given, and of the person or persons to whom such legacy, or residue or part of residue, shall have been given, or shall have belonged in consequence of intestacy, and the amount or value of the legacy or part of legacy, or residue or part of residue, for which such receipt or discharge shall be given, and also the amount and rate of the duty payable and allowed thereon; and that no written receipt or discharge for any legacy or part of any legacy, or for the residue of any personal estate, or any part of such residue, in respect whereof any duty is hereby imposed, shall be received in evidence, or be available in any manner whatever, unless the same shall be stamped, as required by this Act; and no evidence whatsoever shall be given of any payment, satisfaction, or discharge whatsoever, or of any release or composition of such legacy, or any part thereof, or of such residue, or any part thereof, without producing such receipt or discharge, duly stamped as aforesaid, unless the actual payment of the duty hereby imposed shall first be given in evidence: Provided always, that a copy of the entry, in the books of the Commissioners of the Stamps of the payment of such duty, shall be admitted as evidence thereof: Provided also, that payment of any annuity shall not be deemed a payment for which such stamped receipt shall be required, under the directions of this Act, except the several payments which shall complete the payments for each of the first four years during which such annuity shall be payable; and in like manner any payment in respect of any legacy or bequest, hereby directed to be charged with the duty in the same manner as annuities are hereby made chargeable with duty, shall not be deemed a payment for which such stamped receipt shall be required, except the several payments which shall complete the payments for each of the first four years, in respect

of which such legacy or bequest shall be chargeable with duty as an annuity.

XXVIII. And be it further enacted, That any person having or taking the burthen of the execution of any will or testamentary instrument, or the administration of the personal estate of any person deceased, and any trustee or trustees, or other person or persons, hereby directed and required to account for any duty, who shall pay, deliver, or otherwise dispose of, or in any manner satisfy or discharge, or compound for any legacy given by such will or testamentary instrument, or the residue, or any part of the residue, of such personal estate, to or for the benefit of any person or persons entitled to such legacy, or any part thereof, or to such residue, or any part thereof, without taking such receipt or discharge in writing as aforesaid, and causing the same to be stamped within the time hereby allowed for stamping the same, shall forfeit and lose the sum of ten pounds per centum on the sum of money, or the value of the property if not money, for which such receipt or discharge ought to have been given in pursuance of this Act; and all and every person or persons receiving or taking the benefit of any such money, or other property, without giving a written receipt or discharge for the same, in which the duty payable in respect thereof shall be expressed to have been allowed or paid to the person or persons to whom such receipt or discharge shall be given, and which shall bear date on the day of signing the same, shall forfeit and lose the sum of ten pounds per centum on the sum of money, or on the value of the property, so received or taken.

XXIX. And be it further enacted, That every such receipt or discharge shall be brought within the space of twenty-one days after the date thereof, to the said head office of the said Commissioners, or to some other office to be appointed by the said Commissioners for such purpose, to be stamped, paying the duty for the same, and upon such payment either at the said head office, or at any other office to be appointed as aforesaid, the Receiver-General or other proper officer to be appointed for that purpose by the said Commissioners, as the case shall require, shall write upon such receipt or discharge an acknowledgment of the payment of the duty so paid in words at length, and bearing date the day on which such payment shall be made, and shall subscribe his name thereto, and enter an account thereof in a book or books to be provided for that purpose, to the intent that he may be thereby charged with the sum so paid; and in case the duty shall be so paid at the said head office, then the receipt or discharge so brought to be stamped shall be forthwith stamped with one of the said four stamps as the case shall require; and in case the duty shall be so paid at any other office to be appointed by the said Commissioners as aforesaid, the receipt or discharge whereon such acknowledgment of the payment of duty shall be so written and subscribed shall be transmitted within the space of twenty-one days from the day of payment

of such duty to the said head office to be stamped, and the same shall be stamped accordingly with one of the said four stamps as the case shall require ; and in case the person or persons paying such duty at any such office to be appointed as aforesaid shall be desirous that the same should be transmitted to the said head office by the officer to whom such duty shall be paid, and shall leave the same with such officer for such purpose, such officer shall thereupon sign and deliver an acknowledgment that such receipt or discharge has been left with him for such purpose, and shall transmit such receipt or discharge to such head office to be stamped as aforesaid, and the same shall be sent again to such officer as soon as conveniently may be after the stamping thereof; and such officer shall deliver back the same to the person or persons entitled thereto, upon re-delivery to him of the acknowledgment which he shall have given for the same : Provided always, that if any such receipt or discharge shall not be so brought to any such office as aforesaid, within such space of twenty-one days as aforesaid, it shall nevertheless be lawful to carry such receipt or discharge to the said head office to be stamped in like manner, within three calendar months after the date thereof, paying the duty for the same, and also the further sum of ten pounds per centum on such duty, by way of penalty for not having before paid such duty, on payment of which duty and penalty, the said commissioners are hereby authorized and required to stamp such receipt or discharge, in the same manner as if the same had been brought to the said office within the space of twenty-one days from the date thereof; but the said Commissioners, or any of their officers, shall not on any pretence whatever, except as hereinafter directed, stamp any vellum, parchment, or paper, upon which any receipt or discharge for any legacy, or part of legacy, or any residue of any personal estate, or any part thereof, shall be written or signed with the said new stamps, or any of them, unless the duty for the same shall be paid, and such receipt or discharge shall be produced to be so stamped in manner aforesaid, within the times and in the manner hereinbefore respectively limited and appointed.

XXX. And be it further enacted, That if it shall appear to the satisfaction of the said Commissioners of Stamp Duties, upon oath or affirmation, to be administered by a justice of the peace or Master or Masters Extraordinary in Chancery, which oath or affirmation such persons are hereby empowered to administer, that less duty has been paid for any legacy, or residue, or part of residue, than ought to have been paid for the same, by mistake, without any intention to defraud ; and if application shall be made to the said Commissioners to rectify such mistake, and accept the duty really due before any suit shall be instituted concerning the same, and within three calendar months after payment of the money actually paid instead of the just duty, it shall be lawful for the said Commissioners to accept the difference between the money paid and the just duty, together with the sum of ten pounds per

centum on such difference, by way of penalty, in full for the just duty, and which shall be in discharge of all penalties incurred by non-payment of such duty, and to cause an acknowledgment of the payment of the just duty to be written on the receipt or discharge given for such legacy or residue or part of residue, and to be subscribed by the proper officer, and also to cause such receipt or discharge to be properly stamped if necessary, in the same manner as would have been done if the just duty had been originally paid.

XXXI. Provided always, and be it further enacted, That the party or parties paying or satisfying any legacy, or any residue of any personal estate, or any part of such residue, or receiving the same, contrary to the provisions of this Act, who shall, within the space of twelve calendar months after the offence committed, discover the other party or parties offending therein, so that such party or parties so discovered be thereupon convicted, such person so discovering shall be indemnified and discharged from all penalties incurred for any offence against this Act.

XXXII. Provided always, and be it further enacted, That where, by reason of the infancy, or absence beyond the seas, of any person entitled to any legacy, or to the residue of any personal estate, or any part thereof, chargeable with duty by virtue of this Act, the person or persons having or taking the burthen of any will or testamentary instrument, or the administration of such personal estate, cannot pay such legacy or some part thereof, although he, she, or they may have effects for that purpose, or cannot pay such residue, or some part thereof, although he, she, or they may have the same, or some part thereof, in his, her, or their hands, it shall be lawful for such person or persons to pay such legacy or residue, or any part or parts thereof respectively, or any sum or sums of money on account thereof, after deducting the duty chargeable thereon, into the Bank of England, with the privity of the Accountant-General of the Court of Chancery, to be placed to the account of the person or persons for whose benefit the same shall be so paid; for payment of which money the said Accountant-General shall give his certificate as usual in such cases, on production of the certificate of the Commissioners of Stamps, that the duty thereon has been duly paid; and such payment into the Bank shall be a sufficient discharge for the money so paid in, provided the duty be also paid thereon as aforesaid; and such money when paid in shall be laid out by the said Accountant-General, without any formal request for that purpose, in the purchase of Three Pounds per Centum Consolidated Annuities, which with the dividends thereon shall be transferred and paid to the person or persons entitled thereto, or otherwise applied for his or their benefit, on application to the Court of Chancery, by petition or motion, in a summary way: Provided always, that if it shall afterwards appear that such money, or any part thereof, has been improperly paid into the Bank as aforesaid, it shall also be lawful for the said Court of Chancery, upon petition, in a summary way

to dispose thereof, and of the annuities purchased therewith, and the dividends received thereon, in such manner as justice shall require: Provided also, that if it shall appear that the duty paid in respect of any such sum of money was more than ought to have been paid, it shall be lawful for the person or persons who shall have paid such duty to apply to the said Commissioners for Management of the Stamp Duties to repay such excess of duty; and the said Commissioners are hereby authorized, upon such application, to repay such excess of duty to the person or persons who shall appear to them entitled to receive the same, or to pay such excess of duty into the Bank, with the privity of the said Accountant-General, for the benefit of the person or persons entitled, there to be placed to the same account, and to be applied in the same manner as the same would have been applicable, if paid together with the remainder of the legacy or sum of money in respect of which the same shall have been paid; and the said Commissioners are hereby authorized to make such payments respectively out of the moneys in their hands arising from duties imposed by this Act; and if the duty paid to the said Commissioners shall appear to be less than the duty which ought to have been paid, it shall be lawful for the person or persons who paid such money into the Bank as aforesaid upon payment of the full duty to the said Commissioners, in such manner as the same ought to be paid, with such penalties, if any, as ought to be paid in respect thereof, to apply to the Court of Chancery, in a summary way, for the repayment of the further sum paid to the said Commissioners for such duty, out of the money in the Bank so paid in by such person or persons, or the produce thereof, which payment the said Court is hereby authorized to order.

XXXIII. And be it further enacted, That if at the end of two years after the death of any person deceased, it shall appear, to the satisfaction of the said Commissioners of Stamp Duties, that it will require time to collect the debts or effects of such person then outstanding, or that from circumstances it will be difficult to ascertain or adjust the amount of the clear residue of the personal estate of such person liable to duty, and the parties interested therein shall be desirous of compounding for the duty thereon, it shall be lawful for such parties respectively, with the consent of the Commissioners of Stamp Duties, to make application to the Court of Exchequer at Westminster, if the deceased person resided in England or elsewhere, except in Scotland, and to the Court of Exchequer in Scotland, if the deceased resided in Scotland, for leave to compound such duty, stating upon oath the particulars of the personal estate for which such composition shall be proposed to be made, by affidavit to be filed in the said Court, and declaring at the same time upon oath, whether any other property of the deceased then outstanding besides the property for which such composition shall be proposed to be made hath come to the knowledge of the said parties, or any of them, and the nature thereof,

and the circumstances attending the same; and in such case it shall be lawful for the said Court of Exchequer in England or Scotland, as the case may be, to appoint a proper person to set a value on the personal estate, or such part thereof, for which no duty shall have been charged, and which shall be specified in such affidavit as the property for which such composition shall be desired, and to adjust and settle the duty which, justly and equitably under all circumstances, ought to be paid in respect of such personal estate so specified, and thereupon it shall be lawful for the said Commissioners, and they are hereby required, if the said Court of Exchequer to which such application shall be made shall confirm the said adjustment and settlement, to order the duty to be accepted accordingly, and by authority of such order to accept payment of the sum so adjusted and settled, in full discharge of the duty on so much of such personal estate as shall be so specified, and according to such order, and to enter the same in their books accordingly, and to grant certificates thereof, expressing the receipt of such duty by way of composition under such order; and every such person to whom such certificate shall be granted, and every future representative of the same estate, and all persons entitled to the benefit of the property for which such composition shall be so paid, shall be discharged from any further payment of duty on the same; and in all future payments of such property it shall be lawful for the persons having or taking the burthen of the execution of any will or testamentary instrument disposing such property, or the administration thereof, to pay, apply, and dispose of the same, and for all persons entitled to the benefit thereof to receive the same, without having the receipts and discharges in writing, hereby required to be given and taken for the same, stamped as hereinbefore directed; provided such receipts or discharges shall express the same to be given under the authority of such composition as aforesaid, and not liable to duty: Provided always nevertheless, that the duty shall be charged and paid upon all and every part of the personal estate of such person deceased, other than that which shall be specified in such affidavit as aforesaid, and included in the valuation in which such composition shall have been made as aforesaid, and for which the said Court of Exchequer shall allow and order such composition to be taken as aforesaid, in the same manner as if no such composition had been made; and all and every person and persons shall be liable to all the like penalties and forfeitures for not duly paying the duty for such personal estate not compounded for, and subject to the like rules, methods, and directions for charging such duty, as such person and persons respectively would be liable to if such composition had not been made.

XXXIV. And be it further enacted, That if at any time after payment of duty on any legacy, or residue or part of residue, of the personal estate of any person deceased, any debt shall be recovered against the estate of such deceased person, or any loss

shall happen, by reason whereof, or for any other just cause, any legatee or other person by whom any legacy or part of legacy, or any residue of any personal estate hath been received or retained, shall be obliged to refund the same or any part thereof, then in every such case it shall be lawful for the said Commissioners of Stamp Duties, and they are hereby required, on due proof made on oath as aforesaid, to their satisfaction, of the amount of such sums refunded, and that by reason thereof there hath been an over-payment of duty, to settle and adjust the amount of such over-payment, and to repay the same out of the money in their hands, arising from the duties by this Act imposed, or to allow the same in future payments, as the case may permit or require.

XXXV. And be it further enacted, That whenever any person or persons having or taking the burthen of the execution of any will or testamentary instrument, or the administration of any personal estate as aforesaid, shall be entitled to any legacy, or the residue or any part of the residue, of the personal estate of any testator, testatrix, or intestate, such person shall be chargeable with the duty whenever he, she, or they shall be entitled, in the due course of administration, to retain to his, her, or their own use any part of the said estate, in satisfaction of such legacy or residue, or any part thereof; and every such person, before any such retainer, shall transmit to the said Commissioners of Stamp Duties, or their officers, a note containing the particulars of such legacy, residue or part of residue, intended to be retained, and the amount or value thereof, and the duty which such person or persons shall offer to pay thereon; and the said Commissioners shall charge and assess the duty thereon, in such manner as the duty shall be chargeable thereon by virtue of the provisions in this Act contained, and such duty shall be paid accordingly; and on payment of the said duty, the said Receiver-General of the said duty, or officer appointed to receive the same, shall, at the foot of a duplicate of the said assessment, duly stamped in such manner as the said Commissioners shall direct for such purpose, give a receipt for such duty in such form of words as the said Commissioners shall direct, which receipt shall be a discharge for the duty expressed therein; and in case any such person or persons shall neglect to pay such duty as aforesaid, within fourteen days after the same ought to have been paid as aforesaid, every such person and persons shall forfeit and pay treble the value of the duty which ought to have been paid.

XXXVI. And whereas doubts have arisen upon the construction of the said Acts of the twentieth, twenty-third, and twenty-ninth years of his Majesty's reign, whether the duties thereby imposed were intended to be imposed on all legacies, bequests, and dispositions by will or testamentary instrument whatsoever: Be it enacted and declared, That all receipts and discharges whatsoever for legacies specific and pecuniary, and of any nature or

kind whatsoever, and for all personal estate whatsoever, in any manner given or disposed of by will or testamentary instrument, whether by way of annuity or other particular bequest, or by way of residue, or share of residue, or otherwise howsoever, as well as on personal estate, distributable upon intestacy, except such dispositions as shall be made by any will or testamentary instrument, with respect to which the duties imposed by the said former Acts are hereby repealed, shall be deemed and taken to be receipts and discharges for legacies within the intent and meaning of the said former Acts respectively; and all and every person and persons to whom any such legacy, or any part of any such legacy, shall be due and payable at the time of passing this Act, or who at the time of passing this Act shall be entitled to any residue, or any share or part of any residue, of any personal estate, under any such will or testamentary instrument, or upon intestacy, and also all and every person and persons who shall become entitled to any legacy, or residue, or part of residue, of any such personal estate, after the passing of this Act, upon which no duty is imposed by this Act, and upon which the duties imposed by the said former Act remain in force and unrepealed, shall, upon receipt or other satisfaction or discharge of any such legacy or part of such legacy, or residue or part of such residue, sign and give a receipt or discharge in writing, duly stamped as required by the said former Acts respectively; and the person or persons having or taking the burthen of the execution of any will or other testamentary instrument, or the administration of any personal estate, shall have the like powers to require such receipt or discharge in writing, and to retain the duty payable in respect thereof, and the person and persons paying, or otherwise satisfying or discharging, and the person or persons receiving, or being otherwise satisfied for such legacy, or residue or part of residue, shall be in like manner debtors for the duty imposed on such receipt or discharge in case of non-payment of such duty, and to the like penalties for enforcing due payment thereof, as by this Act are provided with respect to the duties hereby imposed on legacies and residue of personal estate of persons dying after the passing of this Act.

XXXVII. And be it further enacted, That if the authority under or by colour of which any person shall have administered the estate or effects of any person deceased, or any part thereof, shall be void, or be repealed, or declared void, and such person shall, before the avoidance, repeal, or declaration of avoidance, have paid any duty hereby imposed, or any duty imposed by any of the said former Acts, which shall not be allowed to such person out of the estate or effects of such deceased person, by reason that the same duty was not really due or payable, the money paid for such duty shall, on proof thereof to the satisfaction of the said Commissioners of Stamp Duties, be repaid to the person or persons who shall have paid the same, or his, her, or their representatives,

by the said Commissioners, out of any moneys in their hands arising from the duties imposed by this Act or the said former Acts; but in case such duty ought to have been paid by the rightful executor or executors, administrator or administrators, of such deceased person, then and in such case the payment of such duty shall be valid and effectual notwithstanding such avoidance, repeal, or declaration of avoidance as aforesaid; and no such person shall, by reason of the avoidance, repeal, or declaration of avoidance of such authority be sued, molested, or troubled for or in respect of such payment, but all such payments in respect of the said duty shall be allowed in account with such rightful executor or executors, administrator or administrators, and the same shall be deemed payments in the due course of administration, as fully and effectually as if such payments had been made by rightful executors or administrators; any law, usage, or custom to the contrary notwithstanding.

XXXVIII. And be it further enacted, That if any person or persons, upon any oath or affirmation before the said Commissioners of Stamp Duties, or Commissioners of Land Tax, or any person or persons authorized by this Act to administer any such oath or affirmation, shall wilfully and corruptly swear, affirm, or allege any matter or thing which shall be false or untrue, with intent to defraud his Majesty of any of the said duties hereby imposed, or with intent to charge any person or persons with any greater or other duty than such person or persons ought to be charged with, every such person or persons so offending, and being thereof duly convicted, shall be and is and are hereby declared to be subject and liable to such pains and penalties as by any law now in being any person convicted of wilful and corrupt perjury is subject and liable to.

XXXIX. And be it further enacted, That if any person shall alter any word, letter, figure, or number in any assessment or receipt to be made or given in pursuance of this Act, for any of the said duties, after the same shall have been signed by the officer appointed to sign the same according to the directions of this Act, or shall utter or publish as true any such altered assessment or receipt, with intent to defraud his Majesty, his heirs or successors, or any other person or persons, then and in such case every person so altering, uttering, or publishing as aforesaid shall forfeit and pay the sum of five hundred pounds.

XL. And be it further enacted by the authority aforesaid, That if any person shall counterfeit or forge, or procure to be counterfeited or forged, any stamp directed or allowed to be used or provided, made or used, in pursuance of this Act, or shall counterfeit or resemble the impression of the same upon any vellum, parchment, or paper, with intent to defraud his Majesty, his heirs or successors, or shall utter, vend, sell, or expose to sale, any

vellum, parchment, or paper liable to the said duty, with such counterfeit impression thereupon, knowing the same to be counterfeited, or shall privately or fraudulently use any stamp directed or allowed to be used by this Act, with intent to defraud his Majesty, his heirs or successors, of the said duty, every person so offending, and being thereof lawfully convicted, shall be adjudged a felon, and shall suffer death as in case of felony without benefit of clergy.

XLI. Provided always, and be it further enacted, That every receipt or discharge for any legacy or any part of any legacy, or for any residue or part of residue, of any personal estate, which shall be duly stamped as required by this Act, shall be free and discharged from all stamp duties imposed by the said recited Acts or by any other Act of Parliament upon receipts or discharges for money; and that every such receipt or discharge which shall be duly stamped as required by the said recited Acts, and upon which no new duty is imposed by this Act, shall be also free and discharged from any stamp duty imposed by any other Act upon receipts or discharges for money.

XLII. And be it further enacted by the authority aforesaid, That all powers, provisoes, articles, clauses, allowances, and all matters and things prescribed or appointed by any former Act or Acts of Parliament, relating to the stamp duties on vellum, parchment, and paper, and not hereby altered, shall be of full force and effect with relation to the duties hereby imposed, and shall be applied and put in execution for the raising, levying, collecting, and securing the said duties hereby imposed, according to the true intent and meaning of this Act, as fully and effectually, to all intents and purposes, as if the same had severally and respectively been hereby re-enacted with relation to the said duties hereby imposed.

XLIII. And be it further enacted, That one moiety of all pecuniary penalties and forfeitures hereby imposed, where no other mode of prosecution is specially prescribed by this Act, shall, if sued for within the space of three calendar months from the time of any such penalty or forfeiture being incurred, be to his Majesty, his heirs and successors, and the other moiety thereof, with full costs of suit, to the person or persons who shall inform or sue for the same within the time aforesaid, and which shall and may be sued for in his Majesty's Court of Exchequer at Westminster, for offences committed in England, or in his Majesty's Court of Exchequer in Scotland, for offences committed in Scotland, by action of debt, bill, plaint, or information, wherein no essoin, privilege, wager of law, or more than one imparlance shall be allowed; but, nevertheless, it shall be lawful for his Majesty's Attorney-General in England, or his Majesty's Advocate in Scotland, in case it shall appear to his satisfaction that such penalty

was incurred without any intention of fraud, to stop all further proceedings, by entering a *noli prosequi*, or otherwise, with respect as well to the share of such penalty claimed by such informer or informers, as to the share thereof belonging to his Majesty.

XLIV. Provided always, and be it further enacted, That in default of prosecution within the time hereinbefore limited, no such penalty or forfeiture shall be afterwards recoverable, except in the name of his Majesty's Attorney-General in England, and of his Majesty's Advocate in Scotland, by information in the Court of Exchequer in England or Scotland respectively, in which case the whole of such penalty or forfeiture shall belong to his Majesty, his heirs and successors; and that all penalties and forfeitures, and shares of penalties and forfeitures, incurred as aforesaid, belonging to his Majesty, his heirs or successors, shall be paid into the hands of the Receiver-General of his Majesty's Stamp Duties for the time being, any law, usage, or custom to the contrary notwithstanding; and that in all cases where the whole of such pecuniary penalties or forfeitures shall be recovered to the use of his Majesty, his heirs or successors, it shall be lawful for the said Commissioners to cause such reward as they shall think fit, not exceeding one moiety of such penalty or forfeiture so recovered, after deducting all charges and expenses incurred in recovering the same, to be paid thereout to or amongst any person or persons who shall appear to them entitled thereto as informers, in respect of such penalties or forfeitures so recovered; anything herein contained to the contrary notwithstanding.

XLV. And be it further enacted by the authority aforesaid, That all the moneys arising from the said duties hereinbefore granted, and also the duties arising from the said former Acts of the twentieth, twenty-third, and twenty-ninth years aforesaid, not hereby repealed, and all arrears of the said rates and duties hereby repealed, shall, from and after the passing of this Act, be paid from time to time into the hands of the Receiver-General for the time being of the duties on stamped vellum, parchment, and paper, who shall pay the same, the necessary charges of raising and accounting for the same being deducted, into his Majesty's Receipt of Exchequer at Westminster, at such time and in such manner as other duties on stamped vellum, parchment, and paper are directed to be paid, and the same shall be carried to and made part of the Consolidated Fund.

XLVI. And be it further enacted, That, from and after the passing of this Act, out of the moneys that shall be paid into the said receipt of the said duties hereby imposed, and of the said former duties not hereby repealed, and arrears of duties hereby repealed, the sum of ten thousand two hundred and sixty-nine pounds fifteen shillings, being one fourth part of the sum of forty-one thousand and seventy-nine pounds, the annual average pro-

duce for three years, ending the first day of August, one thousand seven hundred and ninety-five, of the whole of the said former duties, shall quarterly, on the fifth day of July, the tenth day of October, the fifth day of January, and the fifth day of April, in every year during the period of ten years, be set apart from the remainder of the said moneys; and that after the setting apart at the said receipt of Exchequer at the end of each such quarter, the sum of ten thousand two hundred and sixty-nine pounds fifteen shillings, the said remainder of the said moneys arising or to arise of the said several duties, and of arrears as aforesaid, or so much thereof as shall be sufficient, shall be deemed an addition made to the revenue, for the purpose of defraying the increased charge occasioned by any loan made by virtue of any Act or Acts to be passed in this session of Parliament; and that the said remainder of the said moneys shall, during the space of ten years next ensuing, be paid into the said receipt distinctly and apart from all other branches of the public revenue; and that there shall be provided and kept at the office of the auditor of the said receipt, during the said period of ten years, a book or books in which the said remainder of the moneys arising from the said duties, and paid into the said receipt, shall, together with the moneys arising from any other rates or duties granted in this session of Parliament for the purpose of defraying such increased charges as aforesaid, be entered separate and apart from all other moneys paid or payable to his Majesty, his heirs or successors, on any account whatever.

XLVII. And be it further enacted, That if any action or suit shall be brought or commenced against any person or persons for any thing done in pursuance of this Act, then, and in every such case, the said action or suit shall be commenced within six calendar months after the fact committed, and not afterwards, and shall be brought in the county or place where the cause of action shall arise, and not elsewhere; and the defendant or defendants in such action or suit to be brought may plead the general issue, and give this Act and the special matter in evidence, at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this Act; and if it shall appear to be so done, or if any such action or suit shall be brought after the time before limited for bringing the same, or shall be brought in any other county, city, or place than as aforesaid, then, and in every such case, the jury shall find for the defendant or defendants; and if upon such verdict, or if the plaintiff or plaintiffs shall become nonsuit, or discontinue his, her, or their action, or if a verdict shall pass against the plaintiff or plaintiffs, or if upon demurrer judgment shall be given against the plaintiff or plaintiffs, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same as any defendant or defendants hath or have for costs of suit in other cases by law.

37 Geo. III. c. 135.

An Act to explain and amend an Act passed in the Thirty-sixth Year of his Majesty's Reign, intituled, An Act for repealing certain Duties on Legacies, and Shares of Personal Estate, and for granting other Duties thereon, in certain Cases.

[20*th July*, 1797.]

Whereas by an Act, passed in the thirty-sixth year of his present Majesty's reign, intituled, "An Act for repealing certain Duties on Legacies, and Shares of Personal Estates, and for granting other Duties thereon, in certain Cases;" it is enacted, that where, by reason of the infancy, or absence beyond the seas, of any person entitled to any legacy, or to the residue of any personal estate, or any part thereof, chargeable with duty by virtue of the said Act, the person or persons having or taking the burthen of any will or testamentary instrument, or the administration of such personal estate, cannot pay such legacy, or some part thereof, although he, she, or they may have effects for that purpose, or cannot pay such residue, or some part thereof, although he, she, or they may have the same or some part thereof, in his, her, or their hands; it shall be lawful for such person or persons to pay such legacy or residue, or any part or parts thereof, respectively, or any sum or sums of money on account thereof, after deducting the duty chargeable thereon, into the Bank of England, with the privity of the Accountant-General of the Court of Chancery, to be placed to the account of the person or persons for whose benefit the same shall be so paid; for payment of which money the said Accountant-General shall give his certificate, as usual in such cases, on production of the certificate of the Commissioners of Stamps that the duty thereon hath been duly paid, and such payment into the Bank shall be a sufficient discharge for the money so paid in, provided the duty be also paid thereon as aforesaid; and such money, when paid in, shall be laid out by the said Accountant-General, without any formal request for that purpose, in the purchase of Three Pounds per Centum Consolidated Annuities, which, with the dividends thereon, shall be transferred and paid to the person or persons entitled thereto, or otherwise applied for his or their benefit, on application to the Court of Chancery by petition, or motion in a summary way: And whereas money paid into the Bank of England, with the privity of the said Accountant-General, in ordinary cases, cannot, according to the forms prescribed for that purpose, be paid by the Bank of England, upon the draft of the said Accountant-General, unless the same shall be entered and signed by the Registrar of the said Court of Chancery, or one of his deputies; and doubts have been raised whether the said Registrar or his

deputies are authorized to enter and sign any draft of the said Accountant-General for the purpose of laying out money, paid into the Bank of England in pursuance of the said Act, in the purchase of Three Pounds per Centum Consolidated Annuities, as directed by the said Act; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That whenever any sum of money shall be paid into the Bank of England, with the privity of the said Accountant-General, in pursuance of the said Act, the Accountant-General's certificate of such payment shall be filed with the Registrar of the said Court of Chancery, in the office called the Report Office, in the same manner as certificates of payment of money paid into the Bank of England, with the privity of the said Accountant-General, in pursuance of any order of the said Court, are usually filed; and when the said Accountant-General shall have drawn any draft on the Governor and Company of the Bank of England for payment of such money, in the usual form, for the purpose of applying the same in the purchase of Three Pounds per Centum Consolidated Annuities in pursuance of the said Act, such draft shall be carried to the said Report Office, and entered and signed by the Registrar, or one of his deputies, in the same manner as drafts drawn by the said Accountant-General, in pursuance of any order of the said Court, are usually entered and signed; and every such draft so drawn, entered, and signed as aforesaid, shall be a warrant to the said Governor and Company for payment of the money specified in such draft, in the same manner as drafts of the said Accountant-General, drawn, entered, and signed, in pursuance of any order of the said Court, are warrants to the said Governor and Company for payment of money in other cases; and the said Court of Chancery shall, from time to time, make all and every such orders and order as shall be necessary for carrying the purposes of the said Act, and of this Act, respecting any money so to be paid into the Bank as aforesaid, into execution; and such orders or order shall and may be made, either in any particular matter, or for the general purposes of the said Act, and of this Act, or either of them, as occasion shall require, and as to the said Court shall seem fit; and such order or orders of the said Court of Chancery shall be sufficient warrant to the said Accountant-General, and to the said Registrar, and his deputies and officers, and to the said Governor and Company of the Bank of England, and to all person and persons whomsoever, for all things which shall be done in pursuance of any such order or orders, to all intents and purposes whatsoever.

45 GEO. III. c. 28.

An Act for granting to his Majesty additional Stamp Duties in Great Britain on certain Legacies.

[*5th April*, 1805.]

IV. And be it further enacted, That every gift by any will or testamentary instrument of any person dying after the passing of this Act, which, by virtue of any such will or testamentary instrument, shall have effect, or be satisfied out of the personal estate of such person so dying, or out of any personal estate which such person shall have power to dispose of, as he or she shall think fit, or which shall have been charged upon or made payable out of any real estate, or be directed to be satisfied out of any moneys to arise by the sale of any real estate, of the person so dying, or which such person may have the power to dispose of, whether the same shall be given by way of annuity, or in any other form, shall be deemed and taken to be a legacy within the true intent and meaning of this Act: Provided always, That nothing herein contained shall be construed to extend to the charging with the duties by this Act granted any specific sum or sums of money, or any share or proportion thereof charged by any marriage settlement, or deed, or deeds upon any real estate, in any case in which any such specific sum or sums, or share or proportion thereof, shall be appointed or apportioned by any will or testamentary instrument under any power given for that purpose by any such marriage settlement, or deed or deeds.

V. And be it further enacted, that the duties hereby granted upon legacies, or charged upon or made payable out of any real estate, or out of any moneys to arise by the sale of any real estate, or upon residues, or parts or shares of residues of any such moneys, shall be accounted for, answered, and paid by the trustee or trustees to whom the real estate shall be devised, out of which the legacy or legacies, or share or shares, of any money arising out of the sale or mortgage, or other disposition of such real estate, shall be to be paid or satisfied, or if there shall be no trustees, then by the person or persons entitled to such real estate, subject to any such legacy, or by the person or persons empowered or required to pay or satisfy any such legacy; and the said duties shall be retained by the person paying or satisfying any such legacy or share of money, in like manner, and according to such rules and regulations, and under and subject to such penalties, as far as the same can be made applicable, as are contained in an Act passed in the thirty-sixth year of the reign of his present Majesty, intituled, An Act for repealing certain Duties on Legacies and Shares of Personal Estates, and for granting other Duties thereon in certain Cases.

55 Geo. III. c. 184.

An Act for repealing the Stamp Duties on Deeds, Law Proceedings, and other written or printed Instruments, and the Duties on Fire Insurances, and on Legacies and Successions to Personal Estate upon Intestacies, now payable in Great Britain; and for granting other Duties in lieu thereof.

[11*th July*, 1815.]

VIII. And be it further enacted, That all the powers, provisions clauses, regulations, and directions, fines, forfeitures, pains, and penalties, contained in and imposed by the several Acts of Parliament relating to the duties hereby repealed, and the several Acts of Parliament relating to any prior duties of the same kind or description, shall be of full force and effect with respect to the duties hereby granted, and to the vellum, parchment, and paper instruments, matters, and things charged or chargeable therewith, as far as the same are or shall be applicable in all cases not hereby expressly provided for, and shall be observed, applied, enforced, and put in execution for the raising, levying, collecting, and securing of the said duties hereby granted and otherwise relating thereto, so far as the same shall not be superseded by, and shall be consistent with, the express provisions of this Act, as fully and effectually to all intents and purposes as if the same had been herein repeated and specially enacted with reference to the said duties hereby granted.

XXXVII. And for better securing the duties on probates of wills and letters of administration, be it further enacted, That from and after the thirty-first day of August, one thousand eight hundred and fifteen, if any person shall take possession of, and in any manner administer, any part of the personal estate and effects of any person deceased, without obtaining probate of the will or letters of administration of the estate and effects of the deceased within six calendar months after his or her decease, or within two calendar months after the termination of any suit or dispute respecting the will or the right to letters of administration, if there shall be any such, which shall not be ended within four calendar months after the death of the deceased, every person so offending shall forfeit the sum of one hundred pounds, and also a further sum at and after the rate of ten pounds per centum on the amount of the stamp duty payable on the probate of the will or letters of administration of the estate and effects of the deceased.

XXXVIII. And be it further enacted, That from and after the expiration of three calendar months from the passing of this Act, no Ecclesiastical Court or person shall grant probate of the

will or letters of administration of the estate and effects of any person deceased, without first requiring and receiving from the person or persons applying for the probate or letters of administration, or from some other competent person or persons, an affidavit, or solemn affirmation in the case of Quakers, that the estate and effects of the deceased for or in respect of which the probate or letters of administration is or are to be granted, exclusive of what the deceased shall have been possessed of or entitled to as a trustee for any other person or persons, and not beneficially, but including the leasehold estates for years of the deceased, whether absolute or determinable on lives, if any, and without deducting anything on account of the debts due and owing from the deceased, are under the value of a certain sum to be therein specified, to the best of the deponent's or affirmant's knowledge, information, and belief, in order that the proper and full stamp duty may be paid on such probate or letters of administration; which affidavit or affirmation shall be made before the Surrogate or other person, who shall administer the usual oath for the due administration of the estate and effects of the deceased.

XXXIX. And be it further enacted, That every such affidavit or affirmation shall be exempt from stamp duty, and shall be transmitted to the said Commissioners of Stamps, together with a copy of the will, or extract, or account of the letters of administration to which it shall relate, by the Registrar or other officer of the Court, whose duty it shall be to transmit copies of wills and extracts, or accounts of letters of administration, to the said Commissioners for the better collection of the duties on legacies and successions to personal estate upon intestacy; and if any Registrar or other officer whose duty it shall be shall neglect to transmit such affidavit or affirmation to the said Commissioners of Stamps as hereby directed, every person so offending shall forfeit the sum of fifty pounds.

XL. And be it further enacted, That from and after the passing of this Act, where any person on applying for the probate of a will or letters of administration shall have estimated the estate and effects of the deceased to be of greater value than the same shall have afterwards proved to be, and shall in consequence have paid too high a stamp duty thereon, if such person shall produce the probate or letters of administration to the said Commissioners of Stamps within six calendar months after the true value of the estate and effects shall have been ascertained, and it shall be discovered that too high a duty was first paid on the probate or letters of administration, and shall deliver to them a particular inventory and account, and valuation of the estate and effects of the deceased, verified by an affidavit, or solemn affirmation in the case of Quakers; and if it should thereupon satisfactorily appear to the said Commissioners that a greater stamp duty was paid on the probate or letters of administration than the law required, it

shall be lawful for the said Commissioners to cancel or expunge the stamp on the probate or letters of administration, and to substitute another stamp for denoting the duty which ought to have been paid thereon, and to make an allowance for the difference between them, as in the cases of spoiled stamps, or, if the difference be considerable, to repay the same in money, at the discretion of the said Commissioners.

XLI. And be it further enacted, That from and after the passing of this Act, where any person, on applying for the probate of a will or letters of administration, shall have estimated the estate and effects of the deceased to be of less value than the same shall have afterwards proved to be, and shall in consequence have paid too little stamp duty thereon, it shall be lawful for the said Commissioners of Stamps, on delivery to them of an affidavit or solemn affirmation of the value of the estate and effects of the deceased, to cause the probate or letters of administration to be duly stamped on payment of the full duty which ought to have been originally paid thereon in respect of such value, and of the further sum or penalty payable by law for stamping deeds after the execution thereof, without any deduction or allowance of the stamp duty originally paid on such probate or letters of administration: Provided always, that if the application shall be made within six calendar months after the true value of the estate and effects shall be ascertained, and it shall be discovered that too little duty was at first paid on the probate or letters of administration, and if it shall appear by affidavit or solemn affirmation to the satisfaction of the said Commissioners that such duty was paid in consequence of any mistake or misapprehension, or of its not being known at the time that some particular part of the estate and effects belonged to the deceased, and without any intention of fraud, or to delay the payment of the full and proper duty, then it shall be lawful for the said Commissioners to remit the before-mentioned penalty, and to cause the probate or letters of administration to be duly stamped, on payment only of the sum which shall be wanting to make up the duty which ought to have been at first paid thereon.

XLII. Provided always, and be it further enacted, That in cases of letters of administration on which too little stamp duty shall have been paid at first, the said Commissioners of Stamps shall not cause the same to be duly stamped in the manner aforesaid, until the administrator shall have given such security to the Ecclesiastical Court or Ordinary by whom the letters of administration shall have been granted as ought by law to have been given on the granting thereof, in case the full value of the estate and effects of the deceased had been then ascertained, and also that the said Commissioners of stamps shall yearly or oftener transmit an account of the probates and letters of administration upon which the stamps shall have been rectified in pursuance of

this Act to the several Ecclesiastical Courts by which the same shall have been granted, together with the value of the estate and effects of the deceased upon which such rectification shall have proceeded.

XLIII. And be it further enacted, That where too little duty shall have been paid on any probate or letters of administration, in consequence of any mistake or miapprehension, or of its not being known at the time that some particular part of the estate and effects belonged to the deceased, if any executor or administrator acting under such probate or letters of administration shall not, within six calendar months after the passing of this Act, or after the discovery of the mistake or misapprehension, or of any estate or effects not known at the time to have belonged to the deceased, apply to the said Commissioners of Stamps, and pay what shall be wanting to make up the duty which ought to have been paid at first on such probate or letters of administration, he or she shall forfeit the sum of one hundred pounds, and also a further sum at and after the rate of ten pounds per centum on the amount of the sum wanting to make up the proper duty.

XLIV. And be it further enacted, That from and after the expiration of three calendar months from the passing of this Act it shall not be lawful for any Ecclesiastical Court or person to call in and revoke or to accept the surrender of any probate or letters of administration, on the ground only of too high or too low a stamp duty having been paid thereon, as heretofore hath been practised ; and if any Ecclesiastical Court or person shall so do, the Commissioners of Stamps shall not make any allowance whatever for the stamp duty on the probate or letters of administration which shall be so annulled.

XLV. And whereas it has happened in the case of letters of administration on which the proper stamp duty hath not been paid at first, that certain debts, chattels real or other effects due or belonging to the deceased have been found to be of such great value that the administrator hath not been possessed of money sufficient, either of his own or of the deceased, to pay the requisite stamp duty, in order to render such letters of administration available for the recovery thereof by law : And whereas the like may occur again, and it may also happen that executors or persons entitled to take out letters of administration may, before obtaining probate of the will or letters of administration of the estate and effects of the deceased, find some considerable part or parts of the estate and effects of the deceased so circumstanced as not to be immediately got possession of, and may not have money sufficient, either of their own or of the deceased, to pay the stamp duty on the probate or letters of administration which it shall be necessary to obtain : Be it therefore further enacted, That from and after the passing of this Act it

shall be lawful for the said Commissioners of Stamps, on satisfactory proof of the facts by affidavit or solemn affirmation in any such case as aforesaid which may appear to them to require relief, to cause the probate or letters of administration to be duly stamped for denoting the duty payable or which ought originally to have been paid thereon, and to give credit for the duty, either upon payment of the before-mentioned penalty, or without, in cases of probates or letters of administration already obtained, and upon which too little duty shall have been paid, and either with or without allowance of the stamp duty already paid thereon, as the case may require, under the provisions of this Act; provided in all such cases of credit that security be first given by the executors or administrators, together with two or more sufficient sureties to be approved of by the said Commissioners, by a bond to his Majesty, his heirs or successors, in double the amount of the duty, for the due and full payment of the sum for which credit shall be given, within six calendar months or any less period, and of the interest for the same at the rate of ten pounds per centum per annum from the expiration of such period until payment thereof, in case of any default of payment at the time appointed; and such probate or letters of administration, being duly stamped in the manner aforesaid, shall be as valid and available as if the proper duty had been at first paid thereon and the same had been stamped accordingly.

XLVI. Provided always, and be it further enacted, That if at the expiration of the time to be allowed for the payment of the duty on such probate or letters of administration it shall appear to the satisfaction of the said Commissioners that the executor or administrator to whom such credit shall be given as aforesaid shall not have recovered effects of the deceased to an amount sufficient for the payment of the duty, it shall be lawful for the said Commissioners to give such further time for the payment thereof, and upon such terms and conditions, as they shall think expedient.

XLVII. Provided also, and be it further enacted, That the probate or letters of administration so to be stamped on credit as aforesaid shall be deposited with the said Commissioners of Stamps, and shall not be delivered up to the executor or administrator until payment of the duty, together with such interest as aforesaid, if any, shall become due; but the same shall nevertheless be produced in evidence by some officer of the Commissioners of Stamps at the expense of the executor or administrator, as occasion shall require.

XLVIII. And be it further enacted, That the duty for which credit shall be given as aforesaid shall be a debt to his Majesty, his heirs or successors, from the personal estate of the deceased, and shall be paid in preference to and before any other debt what-

soever due from the same estate ; and if any executor or administrator of the estate of the deceased shall pay any other debt in preference thereto, he or she shall not only be charged with and be liable to pay the duty out of his or her own estate, but shall also forfeit the sum of five hundred pounds.

XLIX. And be it further enacted, That if before payment of the duty for which credit shall be given in any such case as aforesaid it shall become necessary to take out letters of administration *de bonis non* of the deceased, it shall also be lawful for the said Commissioners to cause such letters of administration *de bonis non* to be duly stamped with the particular stamp provided to be used, on letters of administration of that kind for denoting the payment of the duty in respect of the effects of the deceased on some prior probate or letters of administration of the same effects, in such and the same manner as if the duty had been actually paid, upon having the letters of administration *de bonis non* deposited with the said Commissioners, and upon having such further security for the payment of the duty as they shall think expedient; and such letters of administration shall be as valid and available as if the duty for which credit shall be given had been paid.

L. And be it further enacted, in regard to probate of wills and letters of administration, That where any part of the personal estate which the deceased was possessed of or entitled to shall be alleged to have been trust property, if the persons or person who shall be required to make any affidavit or affirmation relating thereto, conformably to the provisions of the said Act of the forth-eighth year of his Majesty's reign, shall reside out of England, such affidavit or affirmation shall and may be made before any person duly commissioned to take affidavits by the Court of Session or Court of Exchequer in Scotland, or before one of his Majesty's justices of the peace in Scotland, or before a Master in Chancery, Ordinary or Extraordinary, in Ireland, or before any judge or civil magistrate of any other country or place where the party or parties shall happen to reside : and every such affidavit or affirmation shall be as effectual as if the same had been made before a Master in Chancery in England, pursuant to the directions of the said last-mentioned Act.

LII. And be it further enacted, That all affidavits and solemn affirmations in the case of Quakers required by this or any former or future Act of Parliament, or which shall be required by the said Commissioners of Stamps to be made, for the satisfaction of the said Commissioners, of and concerning any facts or circumstances upon which they are to execute the powers vested in them by this or any other Act, or for the verification of any accounts of or concerning the duties under their management, or for any other purpose relating to such duties, shall, in all cases not otherwise expressly provided for, be made before the said Commis-

sioners or any one or more of them, or before a Master in Chancery, Ordinary or Extraordinary, in England, or before any person duly commissioned to take affidavits by the Court of Session or the Court of Exchequer in Scotland, or before one of his Majesty's justices of the peace in Scotland.

SCHEDULE: Part the Third.

Containing the Duties on Probate of Wills and Letters of Administration; On Confirmations of Testaments, testamentary and dative; on Inventories to be exhibited in the Commissary Courts in Scotland: and on Legacies out of Real or Personal, Heritable or Movable Estate; and on Successions to Personal or Movable Estates upon Intestacy.

Part the Third.	Duty. £	s.	d.
Probate of a will and letters of administration with a will annexed, to be granted in England;			
Confirmation of any testament testamentary, or eik thereto, to be expeded in any Commissary Court in Scotland, where the deceased shall have died before or upon the 10th day of October, 1808, and subsequent to the 10th day of October, 1804;			
Inventory to be exhibited and recorded in any Commissary Court in Scotland of the estate and effects of any person deceased who shall have died after the 10th day of October, 1808, and have left any testament or testamentary disposition of his or her personal or movable estate and effects, or any part thereof;			
Where the estate and effects for or in respect of which such probate, letters of administration, confirmation, or eik respectively shall be granted or expeded, or whereof such inventory shall be exhibited and recorded, exclusive of what the deceased shall have been possessed of or entitled to as a trustee for any other person or persons, and not beneficially, shall be			
above the value of 20*l.* and under the value of 100*l.*	0	10	0
of the value of 100*l.* and under the value of 200*l.*	2	0	0
of the value of 200*l.* and under the value of 300*l.*	5	0	0

Probate, &c.—*continued.*

	Duty. £	s.	d.
of the value of 300*l.* and under the value of 450*l.*	8	0	0
of the value of 450*l.* and under the value of 600*l.*	11	0	0
of the value of 600*l.* and under the value of 800*l.*	15	0	0
of the value of 800*l.* and under the value of 1,000*l.*	22	0	0
of the value of 1,000*l.* and under the value of 1,500*l.*	30	0	0
of the value of 1,500*l.* and under the value of 2,000*l.*	40	0	0
of the value of 2,000*l.* and under the value of 3,000*l.*	50	0	0
of the value of 3,000*l.* and under the value of 4,000*l.*	60	0	0
of the value of 4,000*l.* and under the value of 5,000*l.*	80	0	0
of the value of 5,000*l.* and under the value of 6,000*l.*	100	0	0
of the value of 6,000*l.* and under the value of 7,000*l.*	120	0	0
of the value of 7,000*l.* and under the value of 8,000*l.*	140	0	0
of the value of 8,000*l.* and under the value of 9,000*l.*	160	0	0
of the value of 9,000*l.* and under the value of 10,000*l.*	180	0	0
of the value of 10,000*l.* and under the value of 12,000*l.*	200	0	0
of the value of 12,000*l.* and under the value of 14,000*l.*	220	0	0
of the value of 14,000*l.* and under the value of 16,000*l.*	250	0	0
of the value of 16,000*l.* and under the value of 18,000*l.*	280	0	0
of the value of 18,000*l.* and under the value of 20,000*l.*	310	0	0
of the value of 20,000*l.* and under the value of 25,000*l.*	350	0	0
of the value of 25,000*l.* and under the value of 30,000*l.*	400	0	0
of the value of 30,000*l.* and under the value of 35,000*l.*	450	0	0
of the value of 35,000*l.* and under the value of 40,000*l.*	525	0	0
of the value of 40,000*l.* and under the value of 45,000*l.*	600	0	0

Probate &c.—*continued.*	Duty. £	s.	d.
of the value of 45,000*l.* and under the value of 50,000*l.*	675	0	0
of the value of 50,000*l.* and under the value of 60,000*l.*	750	0	0
of the value of 60,000*l.* and under the value of 70,000*l.*	900	0	0
of the value of 70,000*l.* and under the value of 80,000*l.*	1,050	0	0
of the value of 80,000*l.* and under the value of 90,000*l.*	1,200	0	0
of the value of 90,000*l.* and under the value of 100,000*l.*	1,350	0	0
of the value of 100,000*l.* and under the value of 120,000*l.*	1,500	0	0
of the value of 120,000*l.* and under the value of 140,000*l.*	1,800	0	0
of the value of 140,000*l.* and under the value of 160,000*l.*	2,100	0	0
of the value of 160,000*l.* and under the value of 180,000*l.*	2,400	0	0
of the value of 180,000*l.* and under the value of 200,000*l.*	2,700	0	0
of the value of 200,000*l.* and under the value of 250,000*l.*	3,000	0	0
of the value of 250,000*l.* and under the value of 300,000*l.*	3,750	0	0
of the value of 300,000*l.* and under the value of 350,000*l.*	4,500	0	0
of the value of 350,000*l.* and under the value of 400,000*l.*	5,250	0	0
of the value of 400,000*l.* and under the value of 500,000*l.*	6,000	0	0
of the value of 500,000*l.* and under the value of 600,000*l.*	7,500	0	0
of the value of 600,000*l.* and under the value of 700,000*l.*	9,000	0	0
of the value of 700,000*l.* and under the value of 800,000*l.*	10,500	0	0
of the value of 800,000*l.* and under the value of 900,000*l.*	12,000	0	0
of the value of 900,000*l.* and under the value of 1,000,000*l.*	13,500	0	0
of the value of 1,000,000*l.* and upwards	15,000	0	0
Letters of administration, without a will annexed, to be granted in England ;			
Confirmation of any testament dative, to be expeded in any Commissary Court in Scotland,			

Letters of administration, &c.—*continued*	Duty. £	s.	d.
where the deceased shall have died before or upon the 10th day of October, 1808, and subsequent to the 10th day of October, 1804;			
Inventory to be exhibited and recorded in any Commissary Court in Scotland of the estate and effects of any person deceased who shall have died after the 10th day of October, 1808, without leaving any testament or testamentary disposition of his or her personal or movable estate or effects, or any part thereof;			
Where the estate and effects for or in respect of which such letters of administration or confirmation respectively shall be granted or expeded, or whereof such inventory shall be exhibited and recorded, exclusive of what the deceased shall have been possessed of or entitled to as a trustee for any other person or persons, and not beneficially, shall be			
above the value of 20*l.* and under the value of 50*l.*	0	10	0
of the value of 50*l.* and under the value of 100*l.*	1	0	0
of the value of 100*l.* and under the value of 200*l.*	3	0	0
of the value of 200*l.* and under the value of 300*l.*	8	0	0
of the value of 300*l.* and under the value of 450*l.*	11	0	0
of the value of 450*l.* and under the value of 600*l.*	15	0	0
of the value of 600*l.* and under the value of 800*l.*	22	0	0
of the value of 800*l.* and under the value of 1,000*l.*	30	0	0
of the value of 1,000*l.* and under the value of 1,500*l.*	45	0	0
of the value of 1,500*l.* and under the value of 2,000*l.*	60	0	0
of the value of 2,000*l.* and under the value of 3,000*l.*	75	0	0
of the value of 3,000*l.* and under the value of 4,000*l.*	90	0	0
of the value of 4,000*l.* and under the value of 5,000*l.*	120	0	0
of the value of 5,000*l.* and under the value of 6,000*l.*	150	0	0

Letters of Administration, &c.—*continued.*	Duty. £	s.	d.
of the value of 6,000*l.* and under the value of 7,000*l.*	180	0	0
of the value of 7,000*l.* and under the value of 8,000*l.*	210	0	0
of the value of 8,000*l.* and under the value of 9,000*l.*	240	0	0
of the value of 9,000*l.* and under the value of 10,000*l.*	270	0	0
of the value of 10,000*l.* and under the value of 12,000*l.*	300	0	0
of the value of 12,000*l.* and under the value of 14,000*l.*	330	0	0
of the value of 14,000*l.* and under the value of 16,000*l.*	375	0	0
of the value of 16,000*l.* and under the value of 18,000*l.*	420	0	0
of the value of 18,000*l.* and under the value of 20,000*l.*	465	0	0
of the value of 20,000*l.* and under the value of 25,000*l.*	525	0	0
of the value of 25,000*l.* and under the value of 30,000*l.*	600	0	0
of the value of 30,000*l.* and under the value of 35,000*l.*	675	0	0
of the value of 35,000*l.* and under the value of 40,000*l.*	785	0	0
of the value of 40,000*l.* and under the value of 45,000*l.*	900	0	0
of the value of 45,000*l.* and under the value of 50,000*l.*	1,010	0	0
of the value of 50,000*l.* and under the value of 60,000*l.*	1,125	0	0
of the value of 60,000*l.* and under the value of 70,000*l.*	1,350	0	0
of the value of 70,000*l.* and under the value of 80,000*l.*	1,575	0	0
of the value of 80,000*l.* and under the value of 90,000*l.*	1,800	0	0
of the value of 90,000*l.* and under the value of 100,000*l.*	2,025	0	0
of the value of 100,000*l.* and under the value of 120,000*l.*	2,250	0	0
of the value of 120,000*l.* and under the value of 140,000*l.*	2,750	0	0
of the value of 140,000*l.* and under the value of 160,000*l.*	3,100	0	0
of the value of 160,000*l.* and under the value of 180,000*l.*	3,600	0	0

Letters of Administration, &c.—*continued.*

	Duty. £	s.	d.
of the value of 180,000*l.* and under the value of 200,000*l.*	4,050	0	0
of the value of 200,000*l.* and under the value of 250,000*l.*	4,500	0	0
of the value of 250,000*l.* and under the value of 300,000*l.*	5,625	0	0
of the value of 300,000*l.* and under the value of 350,000*l.*	6,750	0	0
of the value of 350,000*l.* and under the value of 400,000*l.*	7,875	0	0
of the value of 400,000*l.* and under the value of 500,000*l.*	9,000	0	0
of the value of 500,000*l.* and under the value of 600,000*l.*	11,250	0	0
of the value of 600,000*l.* and under the value of 700,000*l.*	13,500	0	0
of the value of 700,000*l.* and under the value of 800,000*l.*	15,750	0	0
of the value of 800,000*l.* and under the value of 900,000*l.*	18,000	0	0
of the value of 900,000*l.* and under the value of 1,000,000*l.*	20,250	0	0
of the value of 1,000.000*l.* and upwards	22,500	0	0

Exemptions from all Stamp Duties.

Probate of will, letters of administration, confirmation of testament, and eik thereto, and inventory of the effects of any common seaman, marine, or soldier who shall be slain or die in the service of his Majesty, his heirs or successors;

Additional inventory to be exhibited and recorded in any Commissary Court in Scotland; where the same shall not be liable to a duty of greater amount than the duty already paid upon any former inventory exhibited and recorded of the estate and effects of the same person.

Legacies and successions to personal or movable estate upon intestacy.

I. *Where the testator, testatrix, or intestate died before or upon the 5th day of April,* 1805.

For every legacy, specific or pecuniary,

Legacies, &c.—*continued.*	Duty. £ s. d.
or of any other description, of the amount or value of 20*l.* or upwards, given by any will or testamentary instrument of any person who died before or upon the 5th day of April, 1805, out of his or her personal or movable estate, and which shall be paid, delivered, retained, satisfied, or discharged after the 31st day of August, 1815.	
Also for the clear residue (when devolving to one person) and for every share of the clear residue (when devolving to two or more persons) of the personal or movable estate of any person who died before or upon the 5th day of April, 1805 (after deducting debts, funeral expenses, legacies, and other charges first payable thereout), whether the title to such residue, or any share thereof, shall accrue by virtue of any testamentary disposition, or upon a partial or total intestacy; where such residue, or share of residue, shall be of the amount or value of 20*l.* or upwards, and where the same shall be paid, delivered, retained, satisfied, or discharged after the thirty-first day of August, 1815.	
Where any such legacy or residue, or share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of the deceased, or any descendant of a brother or sister of the deceased, a duty at and after the rate of two pounds and ten shillings per centum on the amount or value thereof ...	*per cent.* 2 10 0
Where any such legacy or residue, or share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of the father or mother of the deceased, or any descendant of a brother or sister of the father or mother of the deceased, a duty at and after the rate of four pounds	

Legacies, &c.—*continued.*	Duty. £ s. d.
	per cent.
per centum on the amount or value thereof	4 0 0
Where any such legacy or residue, or share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of a grandfather or grandmother of the deceased, or any descendant of a brother or sister of a grandfather or grandmother of the deceased, a duty at and after the rate of five pounds per centum on the amount or value thereof	5 0 0
And where any such legacy, or residue, or share of such residue, shall have been given, or have devolved, to or for the benefit of any person, in any other degree of collateral consanguinity to the deceased than is above described, or to or for the benefit of any stranger in blood to the deceased, a duty at and after the rate of eight pound per centum on the amount or value thereof	8 0 0

II. *Where the testator, testatrix, or intestate shall have died after the 5th day of April,* 1805.

For every legacy, specific or pecuniary, or of any other description of the amount or value of 20*l.* or upwards given by any will or testamentary instrument of any person who shall have died after the 5th day of April, 1805, either out of his or her personal or movable estate, or out of or charged upon his or her real or heritable estate, or out of any moneys to arise by the sale, mortgage, or other disposition of his or her real or heritable estate, or any part thereof, and which shall be paid, delivered, retained, satisfied, or discharged after the 31st day of August, 1815 :

Legacies, &c.—*continued.*

Duty.
£ s. d.

Also for the clear residue (when devolving to one person) and for every share of the clear residue (when devolving to two or more persons) of the personal or movable estate of any person, who shall have died after the 5th day of April, 1805 (after deducting debts, funeral expenses, legacies, and other charges first payable thereout), whether the title to such residue, or any share thereof, shall accrue by virtue of any testamentary disposition, or upon a partial or total intestacy; where such residue or share of residue shall be of the amount or value of 20*l.* or upwards, and where the same shall be paid, delivered, retained, satisfied, or discharged after 31st day of August, 1815:

And also for the clear residue (when given to one person) and for every share of the clear residue (when given to two or more persons) of the moneys to arise from the sale, mortgage, or other disposition of any real or heritable estate, directed to be sold, mortgaged, or otherwise disposed of by any will or testamentary instrument, of any person, who shall have died after the 5th day of April, 1805 (after deducting debts, funeral expenses, legacies, and other charges first made payable thereout, if any), where such residue, or share of residue, shall amount to 20*l.* or upwards, and where the same shall be paid, retained, or discharged after the 31st day of August, 1815:

Where any such legacy or residue, or any share of such residue, shall have been given, or have devolved, to or for the benefit of a child of the deceased, or any descendant of a child of the deceased, or to or for the benefit of the father or mother, or any lineal ancestor of the de-

Legacies, &c.—*continued.*	Duty. £ s. d.
ceased, a duty at and after the rate of one pound per centum on the amount or value thereof	*per cent.* 1 0 0
Where any such legacy or residue, or any share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of the deceased, or any descendant of a brother or sister of the deceased, a duty at and after the rate of three pounds per centum on the amount or value thereof	3 0 0
Where any such legacy or residue, or any share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of the father or mother of the deceased, or any descendant of a brother or sister of the father or mother of the deceased, a duty at and after the rate of five pounds per centum on the amount or value thereof	5 0 0
Where any such legacy or residue, or any share of such residue, shall have been given, or have devolved to or for the benefit of a brother or sister of a grandfather or grandmother of the deceased, or any descendant of a brother or sister of a grandfather or grandmother of the deceased, a duty at and after the rate of six pounds per centum on the amount or value thereof ...	6 0 0
And where any such legacy or residue, or any share of such residue, shall have been given, or have devolved, to or for the benefit of any person in any other degree of collateral consanguinity to the deceased than is above described, or to or for the benefit of any stranger in blood to the deceased, a duty at and after the rate of ten pounds per centum on the amount or value thereof ...	10 0 0
And all gifts of annuities, or by way of annuity, or of any other partial benefit or interest, out of any such	

estate or effects as aforesaid, shall be deemed legacies within the intent and meaning of this schedule.

And where any legatee shall take two or more distinct legacies or benefits under any will or testamentary instrument which shall together be of the amount or value of 20*l.* each, shall be charged with duty, though each or either may be separately under that amount or value.

Exemptions.

Legacies and residues, or shares of residue, of any such estate or effects as aforesaid, given or devolving to or for the benefit of the husband or wife of the deceased, or to or for the benefit of any of the Royal Family.

And all legacies which were exempted from duty by the Act passed in the 39th year of his Majesty's reign, c. 73, for exempting certain specific legacies given to bodies corporate, or other public bodies, from the payment of duty.

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5 & 6 Vict. c. 79.

An Act to repeal the Duties payable on Stage Carriages and on Passengers conveyed upon Railways, and certain other Stamp Duties in Great Britain, and to grant other duties in lieu thereof; and also to amend the Laws relating to the Stamp Duties.

[*5th August*, 1842.]

XXIII. And whereas by the said recited Act of the fifty-fifth year of the reign of King George the Third, the Commissioners of the Treasury are authorized to allow time for making claims for a return of stamp duty paid upon probates of wills and letters of administration in cases where an executor or administrator hath paid debts out of the personal or movable estate of any deceased person, and it is expedient to authorize the Commissioners of Stamps and Taxes to allow time for making such claims; be it therefore enacted, That where it shall be proved by oath and proper vouchers, to the satisfaction of the said Commissioners of Stamps and Taxes, that an executor or administrator hath paid debts due

and owing from the deceased, and payable by law out of his or her personal or movable estate, to such an amount as, being deducted from the amount or value of the estate and effects of the deceased for or in respect of which a probate or letters of administration shall have been granted in England after the thirty-first day of August, one thousand eight hundred and fifteen, or which shall be included in any inventory duly exhibited and recorded after that day in a Commissary Court in Scotland, shall reduce the same to a sum which, if it had been the whole gross amount or value of such estate or effects, would have occasioned a less stamp duty to be paid on such probate or letters of administration or inventory than shall have been actually paid thereon, it shall be lawful for the said Commissioners of Stamps and Taxes and they are hereby required to return the difference, provided the same shall be claimed within three years after the date of such probate or letters of administration, or the recording of such inventory as aforesaid; but where, by reason of any proceeding at law or in equity, the debts due from the deceased shall not have been ascertained and paid, or the effects of the deceased shall not have been recovered and made available, and in consequence thereof the executor or administrator shall be prevented from claiming such return of duty as aforesaid within the said term of three years, it shall be lawful for the said Commisioners of Stamps and Taxes to allow such further time for making the claim as may appear to them to be reasonable under the circumstances of the case.

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8 & 9 VICT. C. 76.

An Act to increase the Stamp Duty on Licences to Appraisers; to reduce the Stamp Duties on Registry Searches in Ireland; to amend the Law relating to the Duties on Legacies; and also to amend an Act of the last Session of Parliament for regulating the Issue of Bank Notes in England.

[*4th August*, 1845.]

IV. And whereas under or by virtue of the said several recited Acts certain duties have been granted and are now payable in Great Britain and Ireland respectively upon legacies, and doubts have been entertained whether certain gifts by will or testamentary instrument are legacies liable to the said duties, and it is expedient to remove such doubts; be it therefore enacted, That from and after the passing of this Act every gift by any will or testamentary instrument of any person, which by virtue of any such will or testamentary instrument is or shall be payable, or shall have effect or be satisfied out of the personal or movable estate or effects of such person, or out of any personal or movable estate or effects which such person hath had or shall have had power to

dispose of, or which gift is or shall be payable or shall have effect or be satisfied out of or is or shall be charged or rendered a burden upon the real or heritable estate of such person, or any real or heritable estate, or the rents or profits thereof, which such person hath had or shall have had any right or power to charge, burden, or affect with the payment of money, or out of or upon any moneys to arise by the sale, burden, mortgage, or other disposition of any such real or heritable estate, or any part thereof, whether such gift shall be by way of annuity or in any other form, and also every gift which shall have effect as a donation *mortis causâ*, shall be deemed a legacy within the true intent and meaning of all the several Acts granting or relating to duties on legacies in Great Britain and Ireland respectively, and shall be subject and liable to the said duties accordingly: Provided always, that no sum of money which by any marriage settlement is or shall be subjected to any limited power of appointment to or for the benefit of any person or persons therein specially named or described as the object or objects of such power, or to or for the benefit of the issue of any such person or persons, shall be liable to the said duties on legacies under the will in which such sum is or shall be appointed or apportioned in exercise of such limited power.

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13 & 14 Vict. c. 97.

An Act to repeal certain Stamp Duties, and to grant others in lieu thereof; and to amend the Laws relating to the Stamp Duties.
[14*th August*, 1850.]

VIII. And be it enacted, That if any person shall have received or gotten into his hands, or shall receive or get into his hands, any sum or sums of money as and for the stamp duty upon or in respect of any deed, instrument, or transaction, or intended deed, instrument, or transaction, or the duty upon or in respect of any legacy or residue, and shall improperly neglect or omit to appropriate such sum or sums of money to the due payment of such duty, or shall otherwise by or under any means or pretence whatsoever improperly withhold or detain the same, every such person shall be accountable for the amount of such duty or sum or sums of money, and the same shall be a debt from such person to Her Majesty, her heirs and successors, and recoverable as such accordingly; and it shall be lawful for the Barons of Her Majesty's Court of Exchequer in England, Scotland, or Ireland respectively, upon application to be made for that purpose on behalf of the Commissioners of Inland Revenue, upon such affidavit as to such Court may appear sufficient, to grant a rule requiring such person, or his executor or administrator, to show cause why he should not deliver to the said Commissioners an account upon oath of all

such duties and sums of money as aforesaid, and why the same should not be forthwith paid to the Receiver-General of Inland Revenue, or to such person as the said Commissioners shall appoint or authorize to receive the same; and it shall be lawful for such Court to refer the taking or auditing of any such account to the proper officer of such Court, who shall examine any such person as a debtor or alleged debtor to the Crown, on personal interrogatories, if such Court shall think proper so to do; and it shall be lawful for such Court to make absolute any such rule as aforesaid in every case in which the same may appear to such Court to be proper and necessary, and to enforce by attachment or otherwise the payment of any such duties or sums of money as on such proceedings shall appear to such Court to be due, together with the costs of all such proceedings.

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16 & 17 VICT. C. 51.

An Act for granting to Her Majesty Duties on Succession to Property, and for altering certain Provisions of the Acts charging Duties on Legacies and Shares of Personal Estates.

[*4th August*, 1853.]

Most Gracious Sovereign,

We, your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary supplies for defraying your Majesty's public expenses, and making a permanent addition to the public revenue, have freely and voluntarily resolved to grant unto your Majesty the duties hereinafter mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

I. In the construction and for the purposes of this Act,

The term "real property" shall include all freehold, copyhold, customary, leasehold, and other hereditaments, and heritable property, whether corporeal or incorporeal, in Great Britain and Ireland, except money secured on heritable property in Scotland, and all estates in any such hereditaments:

The term "personal property" shall not include leaseholds, but shall include money payable under any engagement, and money secured on heritable property in Scotland, and all other property not comprised in the preceding definition of real property:

The term "property" alone shall include real property and personal property;

The term "succession" shall denote any property chargeable with duty under this Act:

The term "trustee" shall include an executor and administrator, and any person having or taking on himself the administration of property affected by any express or implied trust:

The term "person" shall include a body corporate, company, and society:

The term "Legacy Duty Acts" shall denote the Acts now in force for charging duties on legacies and shares of the personal estates of deceased persons.

II. Every past or future disposition of property, by reason whereof any person has or shall become beneficially entitled to any property or the income thereof upon the death of any person dying after the time appointed for the commencement of this Act, either immediately or after any interval, either certainly or contingently, and either originally or by way of substitutive limitation, and every devolution by law of any beneficial interest in property, or the income thereof, upon the death of any person dying after the time appointed for the commencement of this Act, to any other person, in possession or expectancy, shall be deemed to have conferred or to confer on the person entitled by reason of any such disposition or devolution a "succession;" and the term "successor" shall denote the person so entitled; and the term "predecessor" shall denote the settlor, disponer, testator, obligor, ancestor, or other person from whom the interest of the successor is or shall be derived.

III. Where any persons shall, at or after the time appointed for the commencement of this Act, have any property vested in them jointly, by any title not conferring on them a succession, any beneficial interest in such property accruing to any of them by survivorship shall be deemed to be a succession; and every person to whom any such interest shall accrue shall be deemed to be the successor; and the person upon whose death such accruer shall take place shall be deemed to be the predecessor; and where any persons after the time appointed for the commencement of this Act shall take any succession jointly, they shall pay the duty, if any, chargeable thereon by this Act in proportion to their respective interests in the succession; and any beneficial interest in such succession, accruing to any of them by survivorship, shall be deemed to be a new succession, derived from the predecessor from whom the joint title shall have been derived.

IV. Where any person shall have a general power of appointment, under any disposition of property taking effect upon the death of any person dying after the time appointed for the com-

mencement of this Act, over property, he shall, in the event of his making any appointment thereunder, be deemed to be entitled, at the time of his exercising such power, to the property or interest thereby appointed as a succession derived from the donor of the power; and where any person shall have a limited power of appointment, under a disposition taking effect, upon any such death, over property, any person taking any property by the exercise of such power shall be deemed to take the same as a succession derived from the person creating the power as predecessor.

V. Where any property shall at or after the time appointed for the commencement of this Act be subject to any charge, estate, or interest, determinable by the death of any person, or at any period ascertainable only by reference to death, the increase of benefit accruing to any person or persons upon the extinction or determination of such charge, estate, or interest shall be deemed to be a succession accruing to the person, or the persons if more than one, then entitled beneficially to the property or the income thereof, according to his or their respective estate or interests therein, or beneficial enjoyment thereof; and the person or persons from whom such successor or successors respectively shall have derived title to the property so charged shall be deemed to be the predecessor or predecessors, as the case may be.

VI. Provided that no person entitled, at the time appointed for the commencement of this Act, to the immediate reversion in any real property expectant upon the determination of any lease for life or for years determinable on life, shall be chargeable with duty in respect of such determination, in the event of the same occurring in his lifetime.

VII. Where any disposition of property, not being a *bonâ fide* sale, and not conferring an interest expectant on death on the person in whose favour the same shall be made, shall be accompanied by the reservation or assurance of or contract for any benefit to the grantor, or any other person, for any term of life or for any period ascertainable only by reference to death, such disposition shall be deemed to confer at the time appointed for the determination of such benefit an increase of beneficial interest in such property, as a succession equal in annual value to the yearly amount or yearly value of the benefit so reserved, assured, or contracted for, on the person in whose favour such disposition shall be made.

VIII. Where any disposition of property shall be made to take effect at a period ascertainable only by reference to the date of the death of any person dying after the time appointed for the commencement of this Act, such disposition shall be deemed to confer a succession on the person in whose favour the same shall be made; and where any disposition of property shall purport to take effect

presently, or under such circumstances as not to confer a succession, but by the effect or in consequence of any engagement, secret trust, or arrangement capable of being enforced in a Court of Law or Equity, the beneficial ownership of such property shall not *bonâ fide* pass according to such disposition, but shall in fact devolve to any person on death or at some period ascertainable only by reference to death, then such last-mentioned person shall be deemed to acquire the property so passing as a succession derived from the person making the disposition as the predecessor; and where any Court of competent jurisdiction shall declare any disposition to have been fraudulent and made for the purpose of evading the duty imposed by this Act, it shall be lawful for such Court to declare a succession to have been conferred on such person at such time and to such an extent as such Court shall think just; and such last-mentioned person shall be deemed to have taken a succession accordingly derived from the person making such disposition as predecessor.

IX. The duties hereinafter imposed shall be considered as stamp duties, and shall be under the care and management of the Commissioners of Inland Revenue, hereinafter called "the Commissioners;" who, by themselves and their officers, shall have the same powers and authorities for the collection, recovery, and management thereof, as are by an Act passed in the session holden in the twelfth and thirteenth years of the reign of Her present Majesty, chapter one, or by any other Act or Acts, vested in them for the collection, recovery, and management of any stamp duties; and shall provide proper stamps for denoting the rate per centum of the duties payable under this Act; and shall have all other powers and authorities requisite for carrying this Act into execution.

X. There shall be levied and paid to Her Majesty in respect of every such succession as aforesaid, according to the value thereof, the following duties; (that is to say,)

Where the successor shall be the lineal issue or lineal ancestor of the predecessor, a duty at the rate of one pound per centum upon such value:

Where the successor shall be a brother or sister, or a descendant of a brother or sister of the predecessor, a duty at the rate of three pounds per centum upon such value:

Where the successor shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the predecessor, a duty at the rate of five pounds per centum upon such value:

Where the successor shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the predecessor, a duty at the rate of six pounds per centum upon such value:

Where the successor shall be in any other degree of collateral consanguinity to the predecessor than is hereinbefore described, or shall be a stranger in blood to him, a duty at the rate of ten pounds per centum upon such value.

XI. Where any person chargeable with duty under this Act in respect of any succession, or chargeable with duty under the Legacy Duty Acts in respect of any legacy bequeathed to him or her by a testator dying after the time appointed for the commencement of this Act, or in respect of the personal estate of any person dying after the same period, shall have been married to any wife or husband of nearer consanguinity than himself or herself to the predecessor, testator, or deceased person, then the person taking such succession, legacy, or personal estate shall pay in respect thereof the same rate of duty only as such, his or her wife or husband, would have been chargeable with if she or he had taken the same.

XII. Where any person shall take a succession under a disposition made by himself, then, if at the date of such disposition he shall have been entitled to the property comprised in the succession expectantly on the death of any person dying after the time appointed for the commencement of this Act, and such person shall have died during the continuance of such disposition, he shall be chargeable with duty on his succession, at the same rate as he would have been chargeable with if no such disposition had been made ; but a successor shall not in any other case be chargeable with duty upon a succession taken under a disposition made by himself, and no person shall be chargeable with duty upon the extinction or determination of any charge, estate, or interest created by himself, unless at the date of the creation thereof he shall have been entitled to the property subject thereto expectantly on the death of some person dying after the time appointed for the commencement of this Act.

XIII. Where the successor shall derive his succession from more predecessors than one, and the proportional interest derived from each of them shall not be distinguishable, it shall be lawful for the Commissioners to agree with the successor as to the duty payable ; but if no such agreement shall be made, the successor shall be deemed to have derived his succession in equal proportions from each predecessor, and shall be chargeable with duty accordingly.

XIV. Where the interest of any successor in any personal property shall, before he shall have become entitled thereto in possession, have passed by reason of death to any other successor or successors, then one duty only shall be paid in respect of such interest, and shall be due from the successor who shall first become entitled thereto in possession ; but such duty shall be at

the highest rate which, if every such successor had been subject to duty, would have been payable by any one of them.

XV. Where, at the time appointed for the commencement of this Act, any reversionary property expectant on death shall be vested, by alienation or other derivative title, in any person other than the person who shall have been originally entitled thereto under any such disposition or devolution as is mentioned in the second section of this Act, then the person in whom such property shall be so vested shall be chargeable with duty in respect thereof as a succession at the same time and at the same rate as the person so originally entitled would have been chargeable with if no such alienation had been made or derivative title created; and where, after the time appointed for the commencement of this Act, any succession shall, before the successor shall have become entitled thereto or to the income thereof in possession, have become vested by alienation or by any title not conferring a new succession in any other person, then the duty payable in respect thereof shall be paid at the same rate and time as the same would have been payable if no such alienation had been made or derivative title created; and where the title to any succession shall be accelerated by the surrender or extinction of any prior interests, then the duty thereon shall be payable at the same time and in the same manner as such duty would have been payable if no such acceleration had taken place.

XVI. Where property shall become subject to a trust for any charitable or public purposes, under any past or future disposition, which, if made in favour of an individual, would confer on him a succession, there shall be payable in respect of such property, upon its becoming subject to such trusts, a duty at the rate of ten pounds per centum upon the amount or principal value of such property; and it shall be lawful for the trustee of any such property to raise the amount of any duty due in respect thereof, with all reasonable expenses, upon the security of the charity property, at interest, with power for him to give effectual discharges for the money so raised.

XVII. No policy of insurance on the life of any person shall create the relation of predecessor and successor between the insurers and the assured, or between the insurers and any assignee of the assured, and no bond or contract made by any person *bonâ fide* for valuable consideration in money or money's worth, for the payment of money or money's worth after the death of any other person, shall create the relation of predecessor and successor between the person making such bond or contract and the person to or with whom the same shall be made; but any disposition or devolution of the moneys payable under such policy, bond, or contract, if otherwise such as in itself to create a succession within the provisions of this Act, shall be deemed to confer a succession.

XVIII. Where the whole succession or successions derived from the same predecessor and passing upon any death to any person or persons shall not amount in money or principal value to the sum of one hundred pounds, no duty shall be payable under this Act in respect thereof or of any portion thereof; and no duty shall be payable under this Act upon any succession, which, as estimated according to the provisions of this Act, shall be of less value than twenty pounds in the whole, or upon any moneys applied to the payment of the duty on any succession according to any trust for that purpose, or by any person in respect of a succession, who, if the same were a legacy bequeathed to him by the predecessor, would be exempted from the payment of duty in respect thereof under the Legacy duty Acts; and no person shall be charged with duty under this Act in respect of any interest surrendered by him or extinguished before the time appointed for the commencement of this Act; and no person charged with the duties on legacies and shares of personal estate under the Legacy Duty Acts, in respect of any property subject to such duties, shall be charged also with the duty granted by this Act in respect of the same acquisition of the same property.

XIX. No legatee or other person shall, after the time appointed for the commencement of this Act, be chargeable under the Legacy Duty Acts with duty, not then already due, in respect of any leasehold hereditaments of any testator or deceased person, as belonging to the personal estate of the testator or deceased.

XX. The duty imposed by this Act shall be paid at the time when the successor, or any person in his right or on his behalf, shall become entitled in possession to his succession, or to the receipt of the income and profits thereof; except that if there shall be any prior charge, estate, or interest, not created by the successor himself, upon or in the succession, by reason whereof the successor shall not be presently entitled to the full enjoyment or value thereof, the duty in respect of the increased value accruing upon the determination of such charge, estate, or interest shall, if not previously paid, compounded for, or commuted, be paid at the time of such determination; and except that in case of an annuity, or property hereby made chargeable as an annuity, the duties shall be paid by such instalments as are hereinafter directed or referred to; provided that no duty shall be payable upon the determination of any lease purporting at the date thereof to be a lease at rack-rent, in respect of the increase accruing to the successor upon such determination.

XXI. The interest of every successor, except as herein provided, in real property, shall be considered to be of the value of an annuity equal to the annual value of such property, after making such allowances as are hereinafter directed, and payable

from the date of his becoming entitled thereto in possession, or to the receipt of the income or profits thereof during the residue of his life, or for any less period during which he shall be entitled thereto; and every such annuity, for the purposes of this Act, shall be valued according to the tables in the Schedule annexed to this Act; and the duty chargeable thereon shall be paid by eight equal half-yearly instalments, the first of such instalments to be paid at the expiration of twelve months next after the successor shall have become entitled to the beneficial enjoyment of the real property in respect whereof the same shall be payable, and the seven following instalments at half-yearly intervals of six months each, to be computed from the day on which the first instalment shall have become due, provided that if the successor shall die before all such instalments shall have become due, then any instalments not due at his decease shall cease to be payable, except in the case of a successor who shall have been competent to dispose by will of a continuing interest in such property, in which case the instalments unpaid at his death shall be a continuing charge on such interest, in exoneration of his other property, and shall be payable by the owner for the time being of such interest.

XXII. In estimating the annual value of lands used for agricultural purposes, houses, buildings, tithes, teinds, rent-charges, and other property yielding or capable of yielding income not of a fluctuating character, an allowance shall be made of all necessary outgoings.

XXIII. Where timber, trees, or wood, not being coppice of underwood, shall be comprised in any succession, the successor shall be chargeable with duty upon his interest in the net moneys, after deducting all necessary outgoings for the year, which shall from time to time be received from any sales of such timber, trees, or wood, and shall account for and pay the same yearly; provided that no duty shall be payable on the net moneys received from the sale of timber, trees, or wood in any one year unless such net moneys shall exceed the sum of ten pounds; provided, that if the successor shall be desirous of commuting the duty, and shall deliver to the Commissioners an estimate of the net moneys obtainable by him from the sale of such timber, trees and wood as may, in a prudent course of management of the property, be felled by such successor during his life, the Commissioners, if satisfied with such estimate, shall accept the same and assess the duty accordingly.

XXIV. A successor shall not be chargeable with duty in respect of any advowson or church patronage comprised in his succession, unless the same, or some right of presentation, or some other interest in or out of such advowson or church patronage, shall be disposed of by or in concert with him for money or

money's worth, in which case he shall be chargeable with duty upon the amount or value of the money or money's worth for which the same, or any such presentation or interest, shall be so disposed of at the time of such disposal.

XXV. Where a successor, entitled to any real property, subject to any lease by reason whereof he shall not be presently entitled to the full enjoyment thereof, shall not have paid duty in respect of the full yearly value of such property, he shall be chargeable with duty upon his interest in any fine or grassum or other consideration which may be received during his life for the renewal of any such lease, or the grant of any reversionary lease of the same property.

XXVI. The yearly value of any manor, opened mine, or other real property of a fluctuating yearly income shall either be calculated upon the average profits or income derived therefrom, after deducting all necessary outgoings, during such a number of preceding years as shall be agreed upon for this purpose between the Commissioners and the successors, before the first payment of duty on the succession shall have become due; or if no such period shall be agreed upon, then the principal value of such property shall be ascertained, and the annual value thereof shall be considered to be equal to interest calculated at the rate of three pounds per centum per annum on the amount of such principal value.

XXVII. Where any body corporate, company, or society shall become entitled, as successors, to any real property, the duty in respect thereof shall be assessed upon the principal value of such property, but shall be payable by such instalments, at such times, and in such manner as the same would be payable if assessed in respect of property devolving on a successor in fee simple; and it shall be lawful for such body corporate, company, or society, or any trustee thereof, to raise the amount of any duty due in respect of their succession upon the security thereof, at interest, with power for them to give effectual discharges for the money so raised.

XXVIII. If a successor, or any person on his behalf, upon becoming entitled to any copyhold or other real property, shall be subject to any fines, casualties of superiority, compositions, reliefs, or charges incident to the tenure thereof, and due in respect of his succession, he shall be entitled to have a deduction allowed to him of the amount of such fines, casualties, compositions, reliefs, or charges from the assessable value of his interest in such copyhold or other real property.

XXIX. The interest of any successor in moneys to arise from the sale of real property under any trust for the sale thereof, so

far as the same shall not be chargeable with duty under the Legacy Duty Acts, shall be deemed to be personal property chargeable with duty under this Act; provided that where such moneys shall be subject to any trust for the reinvestment thereof in the purchase of other real property, to which the successor would not be absolutely entitled, such moneys shall be deemed to be real property, and for the purposes of this Act each successor's interest therein shall be considered to be of the value of an annuity, payable during his life, or for any less period during which he shall be entitled, equal in amount to the annual produce of the actual trust property at the time of his becoming entitled in possession, whether the same shall then be the real property subject to the trust or direction for sale, or any property purchased in substitution for it, or any intermediate investment of the produce of the sale of the original property.

XXX. The interest of any successor in personal property subject to any trust for the investment thereof in the purchase of real property to which the successor would be absolutely entitled shall, so far as the same shall not be chargeable with duty under the Legacy Duty Acts, be chargeable with duty under this Act as personal property; and personal property subject to any trust for the investment thereof in the purchase of real property to which the successor would not be absolutely entitled shall, so far as the same shall not be chargeable with duty under the Legacy Duty Acts, be chargeable with duty under this Act as real property; and for the purposes of this Act each successor's interest therein shall be considered to be of the value of annuity, payable during his life, or for any less period during which he shall be entitled, equal in amount to the annual produce of the actual trust property at the time of his becoming entitled in possession, whether the same shall be the real property directed to be purchased, or any intermediate investment of the personal property directed to be invested in such purchase.

XXXI. Where it shall be required to calculate, for the purposes either of this Act or of the Legacy Duty Acts, the value of any annuity, or of any interest chargeable with duty as an annuity, such value shall, after the time appointed for the commencement of this Act, be calculated according to the tables in the Schedule annexed to this Act, and not acccording to the tables in the Schedule annexed to the Act of the thirty-sixth year of the reign of King George the Third, chapter fifty-two, and such annuity or interest shall be chargeable with duty accordingly.

XXXII. The following provisions relating to the assessment and payment of duty on personal estate, and the exemption thereof from duty in certain cases, namely, the eighth, tenth, eleventh, twelfth, fourteenth, and twenty-third sections of the said Act of the thirty-sixth year of the reign of King George the

Third, chapter fifty-two, shall be applicable to the personal property comprised in any succession, and to the assessment and payment of duty thereon, as if such personal property were a legacy bequeathed by the predecessor to the successor, and were subject to the said provisions, and as if the tables in the said Act referred to were the tables in the Schedules annexed to this Act.

XXXIII. Where the donee of a general power of appointment shall become chargeable with duty in respect of the property appointed by him under such power, he shall be allowed to deduct from the duty so payable any duty he may have already paid in respect of any limited interest taken by him in such property.

XXXIV. In estimating the value of a succession no allowance shall be made in respect of any encumbrance thereon created or incurred by the successor, not made in execution of a prior special power of appointment, but an allowance shall be made in respect of all other encumbrances, and also in respect of any moneys which the successor may previously to his possession have laid out in the substantial repairs or permanent improvement of real property comprised in his succession; provided that upon any successor becoming entitled to real property subject to any prior principal charge, an allowance shall be made to him in respect only of the yearly sums payable by way of interest or otherwise on such charge as reducing the annual value *pro tanto* of such real property.

XXXV. In estimating the value of a succession no allowance shall be made in respect of any contingent encumbrance thereon; but in the event of such encumbrance taking effect as an actual burden on the interest of the successor, he shall be entitled to a return of a proportionate amount of the duty so paid by him in respect of the amount or value of the encumbrance when taking effect.

XXXVI. In estimating the value of a succession no allowance shall be made in respect of any contingency upon the happening of which the property may pass to some other person; but in the event of the same so passing the successor shall be entitled to a return of so much of the duty paid by him as will reduce the same to the nmount which would have been payable by him if such duty had been assessed in respect of the actual duration or extent of his interest.

XXXVII. Where a successor shall not have obtained the whole of his succession at the time of the duty becoming payable, he shall be chargeable only with duty on the value of the property or benefit from time to time obtained by him; and whenever any duty shall have been paid on account of any succession, and it shall afterwards be proved to the satisfaction of the Com-

missioners that such duty, not being due from the person paying the same, was paid by mistake, or was paid in respect of property which the successor shall have been unable to recover, or from or of which he shall have been evicted or deprived by any superior title, or that for any other reason it ought to be refunded, the Commissioners shall thereupon refund the same to the person entitled thereto.

XXXVIII. Where any successor upon taking a succession shall be bound to relinquish or be deprived of any other property, the Commissioners shall, upon the computation of the assessable value of his succession, make such allowance to him as may be just in respect of the value of such property.

XXXIX. Where, in the opinion of the Commissioners, any succession shall be of such a nature, or so disposed or circumstanced, that the value thereof shall not be fairly ascertainable under any of the preceeding directions, or where, from the complication of circumstances affecting the value of a succession, or affecting the assessment or recovery of the duty thereon, the Commissioners shall think it expedient to exercise this present authority, it shall be lawful for them to compound the duty payable on the succession upon such terms as they shall think fit, and to give discharges to the successor, upon payment of duty according to such composition ; and it shall be lawful for them, in any special cases in which they may think it expedient so to do, to enlarge the time for payment of any duty.

XL. It shall be lawful for the Commissioners to receive any duty tendered to them in advance, and to allow discount thereon at the rate of four pounds per centum per annum, or at such other rate as may from time to time be directed by the Commissioners of Her Majesty's Treasury ; and no person, by reason of his having made any payment of duty in advance, shall be prejudiced in his right to have any repayment of duty made to him to which he may become entitled under any of the provisions of this Act.

XLI. It shall be lawful for the Commissioners, in their discretion, upon application made by any person who shall be entitled to a succession in expectancy, to commute the duty presumptively payable in respect of such succession for a certain sum to be presently paid, and for assessing the amount which shall be so payable they shall cause a present value to be set upon such presumptive duty, regard being had to the contingencies affecting the liability to such duty, and the interest of money involved in such calculation being reckoned at the rate for the time being allowed by the Commissioners in respect of duties paid in advance ; and upon the receipt of such certain sum they shall give discharges to the successor accordingly.

XLII. The duty imposed by this Act shall be a first charge on the interest of the successor, and of all persons claiming in his right, in all the real property in respect whereof such duty shall be assessed; and such duty shall also be a first charge on the interest of the successor in the personal property in respect whereof the same shall be assessed, while the same shall remain in the ownership or control of the successor, or of any trustee for him, or of his guardian or committee, or tutor or curator, or of the husband of any wife who shall be the successor; and the said duty shall be a debt due to the Crown from the successor, having, in the case of real property comprised in any succession, priority over all charges and interests created by him, but such duty shall not charge or affect any other real property of the successor than the property comprised in such succession; provided, that where any settled real property comprised in a succession shall be subject to any power of sale, exchange, or partition, exerciseable with the consent of the successor, or by the successor with the consent of another person, he shall not be disqualified by the charge, of duty on his succession from effectually authorizing by his consent the exercise of such power, or exercising any power with proper consent, as the case may be, and in such case the duty shall be charged substitutively upon the successor's interest in all real property acquired in substitution for the real property before comprised in the succession, and in the meantime upon his interest also in all moneys arising from the exercise of any such power, and in all investments of such moneys.

XLIII. The Commissioners shall, at the request of any successor or any person claiming in his right, accept or cause to be made so many separate assessments of the duty payable in respect of the interest of the successor in any separate properties, or in defined portions of the same property, as shall be reasonably required; and in such cases the respective properties shall be chargeable only with the amount of duty separately assessed in respect thereof; and it shall be lawful also for the Commissioners, by their certificates, to be issued in such form as they shall think fit, from time to time to declare that any duties already assessed, whether collectively or distributively, in respect of any succession, shall thenceforth be charged, as to any unpaid instalments, according to any further distribution thereof, upon separate parts only of the property in respect of which such assessment shall have been made, in which case the charge of such duties shall be thenceforth limited according to such further distribution.

XLIV. The following persons, besides the successor, shall be personally accountable to Her Majesty for the duty payable in respect of any succession, but to the extent only of the property or funds actually received or disposed of by them respectively after the time appointed for the commencement of this Act; that is to say, every trustee, guardian, committee, tutor, or curator, or

husband in whom respectively any property, or the management of any property, subject to such duty, shall be vested, and every person in whom the same shall be vested by alienation or other derivative title at the time of the succession becoming an interest in possession; and all such trustees, guardians, committees, tutors, curators, husbands, and persons shall be authorized to compound or pay in advance or commute any duty, and retain out of the property subject to any such duty the amount thereof, or to raise such amount, and the expenses incident thereto, at interest on the security of such property, with power to give effectual discharges for the same, and such security shall have priority over any charge or encumbrance created by the successor; and in the event of the non-payment of such duty as aforesaid every person hereby made accountable shall be a debtor to Her Majesty in the amount of the unpaid duty for which he shall be so accountable.

XLV. The persons hereby made accountable for the payment of duty in respect of any succession, or some of them, shall, in the case of personal property, at the time of the first payment, delivery, retainer, satisfaction, or other discharge of the same or any part thereof to or for the successor or any person in his right, and in the case of real property when any duty in respect thereof shall first become payable, give notice to the Commissioners or to their officers of their liability to such duty, and shall at the same time deliver to the Commissioners or to their officers a full and true account of the property for the duty whereon they shall respectively be accountable, and of the value thereof, and of the deductions claimed by them, together with the names of the successor and predecessor, and their relation to each other, and all such other particulars as shall be necessary or proper for enabling the Commissioners fully and correctly to ascertain the duties due; and the Commissioners, if satisfied with such account and estimate as originally delivered, or with any amendments that may be made therein upon their requisition, may assess the succession duty on the footing of such account and estimate; but it shall be lawful for the Commissioners, if dissatisfied with such account and estimate, to cause an account and estimate to be taken by any person or persons to be appointed by themselves for that purpose, and to assess the duty on the footing of such last-mentioned account and estimate, subject to appeal, as hereinafter provided; and if the duty so assessed shall exceed the duty assessable according to the return made to the Commissioners, and with which they shall have been dissatisfied, and if there shall be no appeal against such assessment, then it shall be in the discretion of the Commissioners, having regard to the merits of each case, to charge the whole or any part of the expenses incident to the taking of such last-mentioned account and estimate on the interest of the successor in respect whereof the duty shall be due, in increase of such duty, and to recover the same forthwith accordingly; and if there shall be an appeal against such last-mentioned assessment,

then the payment of such expenses shall be in the discretion of the Court of Appeal hereinafter appointed.

XLVI. If any person required to give any such notice or deliver such account as aforesaid shall wilfully neglect to do so at the prescribed period, he shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable by him, or in the case of a succession chargeable with a higher rate of duty than one pound per centum upon the value thereof, upon such less sum as such duty, if assessable, at the rate of one pound per centum upon the value of the succession, would amount to, and a like penalty for every month after the first month during which such neglect shall continue; and if any person liable under this Act to pay any duty shall, after such duty shall have been finally ascertained, wilfully neglect to do so within twenty-one days, he shall also be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty so unpaid, or upon such less sum as such duty, if assessable, at the rate of one pound per centum on the value of the succession, would amount to, and a like penalty for every month after the first month during which such neglect shall continue.

XLVII. If any accountable party required by the Commissioners to deliver any such account as aforesaid shall make default in doing so, it shall be lawful for the Commissioners to sue, out of Her Majesty's Court of Exchequer in England, Scotland, or Ireland, as they shall think expedient, according to the circumstances of the case, and for such Court to issue a writ of summons in such form as the judges of such Court shall from time to time frame, commanding the party so in default to deliver such account within such period as may be appointed in the writ, or to show cause to the contrary, and on cause being shown such order shall be made as shall be just.

XLVIII. The Commissioners shall, for the purpose of the Legacy Duty Acts, be empowered to require and enforce the delivery of accounts from executors, administrators, and trustees of property and legatees chargeable with duty under such Acts, and for the duty whereon they shall be accountable, in the same manner as they are by the last preceding section of this Act empowered to require and enforce the delivery of accounts for the purposes of this Act.

XLIX. Every person who, under the provisions of this Act, may deliver any account or estimate of the property comprised in any succession shall, if required by the Commissioners, produce before them such books and documents in the custody or control of such person, so far as the same relate to such account or estimate, as may be capable of affording any necessary information for the purpose of ascertaining such property and the duty payable

thereon; and the Commissioners may, without payment of any fee, inspect and take copies of any public book; but all such information shall be deemed to be confidential, and the Commissioners shall not disclose the same, or the contents of any document or book, to any person, otherwise than for the purposes of this Act.

L. It shall be lawful for any accountable party dissatisfied with the assessment of the Commissioners, upon giving, within twenty-one days after the date of such assessment, notice in writing to the Commissioners of his intention to appeal against such assessment, and a statement of the grounds of such appeal, such statement to be furnished within the further period of thirty days, to appeal by petition accordingly to Her Majesty's Court of Exchequer in England, Scotland, or Ireland, according to the place in which the appellant shall be resident; and every such Court, or any judge thereof sitting in chambers, shall have jurisdiction to hear and determine the matter of such appeal and the costs thereof, with power to direct, for the purposes of such appeal, any inquiry, valuation, or report to be made by any officer of the Court, or other person, as such Court or judge may think fit: Provided, that where the sum in dispute in respect of duty on such assessment does not exceed fifty pounds, the accountable party may, having given notice of appeal and delivered a statement of the grounds thereof as hereinbefore directed, appeal to the judge of the County Court in England, the Sheriff Court in Scotland, or the Assistant Barrister's Court in Ireland, for the district, county, or division in which the appellant shall be resident, or the property be situate; and every such judge shall have jurisdiction to hear and determine the matter of such last-mentioned appeal, with the like power and authority as are by this section given to a judge of Her Majesty's Court of Exchequer.

LI. Whenever any payment of duty shall be made under this Act the same shall be entered in a book to be kept by the Commissioners for this purpose, and the Receiver General of Inland Revenue, or other proper officer appointed by the Commissioners, shall give a receipt for the same in such form as they shall think fit, and stamped with the proper stamp for denoting the rate of duty, and the Commissioners shall from time to time deliver to any person interested in any property affected by such duty, on applying for the same for any reasonable purpose approved by the Commissioners, a certificate, in such form as they may think fit, of such payment.

LII. Every receipt and certificate purporting to be in discharge of the whole duty payable for the time being in respect of any succession or any part thereof, shall exonerate a *bonâ fide* purchaser for valuable consideration, and without notice, from such duty, notwithstanding any suppression or misstatement in the

account upon the footing whereof the same may have been assessed, or any insufficiency of such assessment; and no *bonâ fide* purchaser of property for valuable consideration under a title not appearing to confer a succession shall be subject to any duty with which such property may be chargeable under the provisions of this Act, by reason of any extrinsic circumstances of which he shall not have had notice at the time of such purchase.

LIII. Whenever any suit shall be pending in any Court for the administration of any property chargeable with duty under this Act or the Legacy Duty Acts, such Court shall provide, out of any property which may be in the possession or control of the Court, for the payment of duty to the Commissioners.

LIV. This Act shall be taken to have come into operation on the nineteenth day of May One thousand eight hundred and fifty-three, and shall take effect accordingly.

LV. This Act may be cited for all purposes as "The Succession Duty Act, 1853."

THE SCHEDULE TO WHICH THIS ACT REFERS.

TABLE I.

The Values of an Annuity of £100 per Annum held on a Single Life.

Years of Age.	Values.			Years of Age.	Values.		
	£	s.	d.		£	s.	d.
Birth	1892	8	6	16	1783	13	0
1	1906	13	0	17	1767	16	0
2	1919	2	0	18	1753	5	6
3	1926	8	0	19	1740	11	0
4	1928	16	0	20	1729	9	6
5	1926	19	6	21	1719	17	0
6	1921	12	0	22	1713	1	0
7	1913	4	6	23	1706	16	6
8	1902	16	6	24	1700	11	6
9	1890	19	6	25	1694	0	0
10	1878	3	0	26	1686	14	6
11	1864	7	0	27	1677	5	6
12	1849	12	0	28	1667	1	0
13	1833	18	6	29	1656	1	0
14	1817	7	6	30	1644	7	6
15	1800	8	6	31	1632	0	0

TABLE I.—*continued.*

Years of Age.	Values.			Years of Age.	Values.		
	£	s.	d.		£	s.	d.
32	1619	0	6	64	852	9	0
33	1605	4	0	65	821	12	6
34	1590	9	6	66	790	15	0
35	1574	17	6	67	761	19	0
36	1558	9	6	68	733	8	6
37	1541	10	6	69	705	4	0
38	1524	0	0	70	677	9	0
39	1506	1	6	71	650	8	0
40	1487	10	0	72	623	19	6
41	1468	4	0	73	597	7	6
42	1447	11	6	74	569	13	0
43	1426	2	0	75	541	0	6
44	1403	10	0	76	511	9	6
45	1379	14	6	77	477	17	0
46	1354	16	6	78	444	9	6
47	1328	2	6	79	412	9	6
48	1300	9	6	80	381	3	0
49	1271	19	6	81	350	14	6
50	1242	19	6	82	321	14	6
51	1213	17	0	83	292	10	0
52	1185	14	0	84	263	2	0
53	1157	17	6	85	234	18	6
54	1130	13	0	86	207	16	0
55	1103	18	0	87	184	11	6
56	1077	10	0	88	164	17	6
57	1051	10	0	89	148	7	0
58	1025	10	0	90	133	9	0
59	999	1	0	91	122	16	0
60	972	1	0	92	107	7	0
61	943	15	6	93	93	3	0
62	914	2	0	94	79	8	6
63	883	6	0	95	64	11	0

TABLE II.

The values of an annuity of £100 per annum, held on the joint continuance of two lives.

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
95	95	23	13	0	95	60	61	15	6
95	94	26	9	6	95	59	61	17	0
95	93	28	18	6	95	58	61	18	6
95	92	31	8	0	95	57	62	1	0
95	91	33	19	0	95	56	62	3	6
95	90	34	16	0	95	55	62	6	6
95	89	37	1	6	95	54	62	9	6
95	88	39	4	6	95	53	62	12	6
95	87	41	13	0	95	52	62	15	6
95	86	44	4	0	95	51	62	18	6
95	85	46	16	0	95	50	63	2	0
95	84	48	15	6	95	49	63	4	0
95	83	50	9	6	95	48	63	5	6
95	82	51	15	6	95	47	63	6	6
95	81	52	16	6	95	46	63	7	6
95	80	53	19	6	95	45	63	7	0
95	79	55	0	0	95	44	63	7	0
95	78	55	18	0	95	43	63	7	6
95	77	56	16	0	95	42	63	7	6
95	76	57	10	0	95	41	63	7	6
95	75	57	13	0	95	40	63	7	6
95	74	57	18	6	95	39	63	7	6
95	73	58	4	6	95	38	63	8	0
95	72	58	9	6	95	37	63	8	6
95	71	58	15	6	95	36	63	9	0
95	70	59	10	0	95	35	63	9	0
95	69	59	10	6	95	34	63	9	6
95	68	59	17	6	95	33	63	9	0
95	67	60	3	6	95	32	63	9	0
95	66	60	9	6	95	31	63	9	0
95	65	60	17	6	95	30	63	9	0
95	64	61	3	0	95	29	63	9	0
95	63	61	7	6	95	28	63	9	0
95	62	61	12	0	95	27	63	8	6
95	61	61	14	6	95	26	63	8	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
95	25	63	7	0	94	82	61	18	0
95	24	63	6	6	94	81	63	7	0
95	23	63	6	6	94	80	64	17	6
95	22	63	6	6	94	79	66	5	0
95	21	63	7	0	94	78	67	9	6
95	20	63	9	6	94	77	68	13	6
95	19	63	12	0	94	76	69	13	6
95	18	63	14	0	94	75	69	19	0
95	17	63	16	6	94	74	70	6	6
95	16	63	18	6	94	73	70	14	6
95	15	64	0	0	94	72	71	1	6
95	14	64	1	0	94	71	71	9	6
95	13	64	1	6	94	70	71	19	0
95	12	64	1	6	94	69	72	9	0
95	11	64	1	6	94	68	72	18	6
95	10	64	1	6	94	67	73	7	6
95	9	64	1	0	94	66	73	15	6
95	8	64	0	6	94	65	74	6	0
95	7	64	0	0	94	64	74	14	0
95	6	63	18	6	94	63	75	0	6
95	5	63	16	6	94	62	75	6	0
95	4	63	14	0	94	61	75	10	0
95	3	63	10	6	94	60	75	12	0
95	2	63	6	0	94	59	75	13	6
95	1	63	1	0	94	58	75	16	0
95	0	62	18	0	94	57	75	19	0
					94	56	76	2	0
					94	55	76	6	0
95	94	29	19	0	94	54	76	10	6
95	93	32	19	0	94	53	76	14	6
95	92	35	19	0	94	52	76	19	0
95	91	39	1	0	94	51	77	3	0
95	90	40	5	6	94	50	77	7	6
95	89	43	0	0	94	49	77	10	6
95	88	45	13	6	94	48	77	13	0
95	87	48	14	0	94	47	77	14	6
95	86	51	18	6	94	46	77	15	6
95	85	55	5	0	94	45	77	15	6
95	84	57	17	6	94	44	77	15	6
95	83	60	3	0	94	43	77	15	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
94	42	77	15	6	94	2	77	14	6
94	41	77	16	0	94	1	77	8	0
94	40	77	16	0	94	0	77	4	0
94	39	77	16	0					
94	38	77	16	6					
94	37	77	17	0	93	93	36	8	6
94	36	77	17	6	93	92	39	18	0
94	35	77	18	0	93	91	43	9	6
94	34	77	18	6	93	90	44	19	6
94	33	77	18	6	93	89	48	2	6
94	32	77	18	0	93	88	51	5	0
94	31	77	18	0	93	87	54	16	0
94	30	77	18	0	93	86	58	12	6
94	29	77	18	0	93	85	62	12	0
94	28	77	17	6	93	84	65	17	0
94	27	77	17	6	93	83	68	13	6
94	26	77	17	0	93	82	70	17	6
94	25	77	15	6	93	81	72	14	0
94	24	77	14	6	93	80	74	12	0
94	23	77	14	0	93	79	76	6	6
94	22	77	14	6	93	78	77	17	0
94	21	77	15	6	93	77	79	7	6
94	20	77	18	6	93	76	80	12	6
94	19	78	1	6	93	75	81	1	0
94	18	78	4	6	93	74	81	11	0
94	17	78	7	6	93	73	82	1	0
94	16	78	10	6	93	72	82	9	6
94	15	78	13	0	93	71	82	19	6
94	14	78	14	6	93	70	83	11	6
94	13	78	15	6	93	69	84	4	6
94	12	78	15	6	93	68	84	16	6
94	11	78	15	6	93	67	85	7	6
94	10	78	15	0	93	66	85	17	6
94	9	78	14	6	93	65	86	11	0
94	8	78	14	0	93	64	87	1	0
94	7	78	13	0	93	63	87	9	6
94	6	78	11	6	93	62	87	17	0
94	5	78	8	6	93	61	88	2	0
94	4	78	5	0	93	60	88	5	0
94	3	78	0	6	93	59	88	7	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
93	58	88	10	0	93	18	91	12	0
93	57	88	13	6	93	17	91	16	0
93	56	88	18	0	93	16	91	19	6
93	55	89	3	0	93	15	92	3	0
93	54	89	8	0	93	14	92	5	0
93	53	89	13	6	93	13	92	6	0
93	52	89	19	0	93	12	92	6	6
93	51	90	4	0	93	11	92	6	0
93	50	90	10	0	93	10	92	6	0
93	49	90	14	0	93	9	92	5	6
93	48	90	17	6	93	8	92	4	6
93	47	90	19	6	93	7	92	3	6
93	46	91	1	0	93	6	92	1	6
93	45	91	1	0	93	5	91	18	0
93	44	91	1	0	93	4	91	13	6
93	43	91	1	0	93	3	91	8	0
93	42	91	1	0	93	2	91	0	6
93	41	91	1	6	93	1	90	12	6
93	40	91	1	6	93	0	90	7	0
93	39	91	1	6					
93	38	91	2	0					
93	37	91	3	0	92	92	43	16	6
93	36	91	3	6	92	91	47	17	6
93	35	91	4	0	92	90	49	13	6
93	34	91	4	6	92	89	53	5	0
93	33	91	4	6	92	88	56	16	6
93	32	91	4	0	92	87	60	18	6
93	31	91	4	0	92	86	65	6	6
93	30	91	4	0	92	85	69	19	6
93	29	91	4	0	92	84	73	16	6
93	28	91	3	6	92	83	77	4	0
93	27	91	3	6	92	82	79	18	0
93	26	91	3	0	92	81	82	2	6
93	25	91	1	0	92	80	84	8	0
93	24	91	0	0	92	79	86	10	0
93	23	90	19	6	92	78	88	7	6
93	22	90	19	6	92	77	90	4	6
93	21	91	0	6	92	76	91	15	0
93	20	91	4	6	92	75	92	7	0
93	19	91	8	0	92	74	93	0	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
92	73	93	12	0	92	33	104	19	0
92	72	94	3	0	92	32	104	18	6
92	71	94	15	0	92	31	104	18	6
92	70	95	9	6	92	30	104	18	6
92	69	96	5	0	92	29	104	18	0
92	68	96	19	6	92	28	104	18	0
92	67	97	13	0	92	27	104	17	6
92	66	98	6	0	92	26	104	17	0
92	65	99	2	0	92	25	104	15	0
92	64	99	14	6	92	24	104	13	6
92	63	100	5	0	92	23	104	13	0
92	62	100	14	6	92	22	104	13	0
92	61	101	1	0	92	21	104	14	0
92	60	101	5	0	92	20	104	18	6
92	59	101	8	0	92	19	105	3	0
92	58	101	11	6	92	18	105	7	6
92	57	101	16	0	92	17	105	12	6
92	56	102	1	0	92	16	105	17	0
92	55	102	7	0	92	15	106	1	0
92	54	102	13	6	92	14	106	4	0
92	53	103	0	0	92	13	106	5	6
92	52	103	6	6	92	12	106	6	0
92	51	103	13	0	92	11	106	6	0
92	50	104	0	0	92	10	106	5	6
92	49	104	5	6	92	9	106	5	0
92	48	104	9	6	92	8	106	4	0
92	47	104	12	6	92	7	106	2	6
92	46	104	14	0	92	6	106	0	6
92	45	104	14	6	92	5	105	16	6
92	44	104	14	6	92	4	105	11	0
92	43	104	14	6	92	3	105	4	0
92	42	104	15	0	92	2	104	15	0
92	41	104	15	0	92	1	104	5	0
92	40	104	15	0	92	0	103	18	0
92	39	104	15	6					
92	38	104	16	0					
92	37	104	17	0	91	91	52	9	6
92	36	104	17	6	91	90	54	11	0
92	35	104	18	6	91	89	58	11	6
92	34	104	19	0	91	88	62	13	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
91	87	67	6	6	91	47	119	9	0
91	86	72	7	6	91	46	119	11	6
91	85	77	14	6	91	45	119	12	0
91	84	82	5	0	91	44	119	12	0
91	83	86	5	0	91	43	119	12	6
91	82	89	9	6	91	42	119	12	6
91	81	92	3	0	91	41	119	13	0
91	80	94	17	6	91	40	119	12	6
91	79	97	7	6	91	39	119	13	0
91	78	99	12	6	91	38	119	13	6
91	77	101	17	0	91	37	119	15	0
91	76	103	14	0	91	36	119	16	0
91	75	104	10	0	91	35	119	17	0
91	74	105	6	0	91	34	119	17	6
91	73	106	1	0	91	33	119	17	6
91	72	106	14	0	91	32	119	17	0
91	71	107	8	6	91	31	119	17	0
91	70	108	6	0	91	30	119	17	0
91	69	109	4	6	91	29	119	16	6
91	68	110	2	0	91	28	119	16	6
91	67	110	18	6	91	27	119	16	0
91	66	111	14	0	91	26	119	15	6
91	65	112	13	0	91	25	119	13	0
91	64	113	8	6	91	24	119	11	0
91	63	114	2	0	91	23	119	10	0
91	62	114	13	6	91	22	119	10	0
91	61	115	1	6	91	21	119	11	6
91	60	115	6	6	91	20	119	16	6
91	59	115	10	6	91	19	120	2	0
91	58	115	15	0	91	18	120	7	6
91	57	116	0	0	91	17	120	13	6
91	56	116	6	0	91	16	120	19	0
91	55	116	13	6	91	15	121	4	0
91	54	117	1	0	91	14	121	7	6
91	53	117	9	0	91	13	121	9	6
91	52	117	17	6	91	12	121	10	6
91	51	118	5	0	91	11	121	10	6
91	50	118	13	6	91	10	121	10	0
91	49	119	0	6	91	9	121	9	0
91	48	119	5	6	91	8	121	8	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
91	7	121	6	6	90	60	124	15	6
91	6	121	4	0	90	59	125	0	0
91	5	120	19	0	90	58	125	5	0
91	4	120	12	6	90	57	125	11	0
91	3	120	4	6	90	56	125	18	0
91	2	119	14	0	90	55	126	6	6
91	1	119	2	0	90	54	126	15	0
91	0	118	13	0	90	53	127	4	0
					90	52	127	13	6
					90	51	128	2	6
90	90	56	17	6	90	50	128	12	6
90	89	61	3	6	90	49	129	0	6
90	88	65	11	6	90	48	129	6	6
90	87	70	12	0	90	47	129	10	6
90	86	76	2	0	90	46	129	13	6
90	85	81	19	0	90	45	129	14	0
90	84	86	19	6	90	44	129	14	6
90	83	91	9	0	90	43	129	15	0
90	82	95	2	0	90	42	129	15	0
90	81	98	3	0	90	41	129	15	6
90	80	101	4	6	90	40	129	15	6
90	79	104	1	0	90	39	129	16	0
90	78	106	12	6	90	38	129	16	6
90	77	109	3	0	90	37	129	18	0
90	76	111	5	6	90	36	129	19	0
90	75	112	5	6	90	35	130	0	0
90	74	113	4	0	90	34	130	1	0
90	73	114	1	6	90	33	130	1	0
90	72	114	17	0	90	32	130	0	6
90	71	115	13	6	90	31	130	0	6
90	70	116	13	0	90	30	130	0	0
90	69	117	14	0	90	29	130	0	0
90	68	118	14	0	90	28	130	0	0
90	67	119	13	0	90	27	129	19	6
90	66	120	10	6	90	26	129	19	0
90	65	121	12	6	90	25	129	16	0
90	64	122	10	6	90	24	129	14	0
90	63	123	6	0	90	23	129	13	0
90	62	123	19	6	90	22	129	12	6
90	61	124	9	0	90	21	129	14	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
90	20	129	19	6	89	72	126	12	0
90	19	130	5	6	89	71	127	11	6
90	18	130	12	0	89	70	128	13	6
90	17	130	19	0	89	69	129	17	6
90	16	131	5	6	89	68	131	1	0
90	15	131	11	0	89	67	132	3	0
90	14	131	15	6	89	66	133	3	6
90	13	131	18	0	89	65	134	9	0
90	12	131	19	0	89	64	135	10	0
90	11	131	19	0	89	63	136	8	0
90	10	131	18	6	89	62	137	4	0
90	9	131	18	0	89	61	137	15	6
90	8	131	17	0	89	60	138	3	0
90	7	131	15	0	89	59	138	8	6
90	6	131	12	0	89	58	138	15	0
90	5	131	6	6	89	57	139	2	0
90	4	130	19	6	89	56	139	10	0
90	3	130	10	0	89	55	139	19	6
90	2	129	18	0	89	54	140	9	6
90	1	129	4	6	89	53	141	0	0
90	0	128	14	0	89	52	141	11	0
					89	51	142	1	6
					89	50	142	13	0
89	89	65	18	0	89	49	143	2	0
89	88	70	14	6	89	48	143	9	6
89	87	76	5	0	89	47	143	14	6
89	86	82	6	6	89	46	143	18	6
89	85	88	16	6	89	45	143	19	6
89	84	94	9	6	89	44	144	0	0
89	83	99	10	6	89	43	144	0	6
89	82	103	14	6	89	42	144	0	6
89	81	107	4	6	89	41	144	1	6
89	80	110	15	0	89	40	144	1	0
89	79	114	0	0	89	39	144	1	6
89	78	116	19	6	89	38	144	2	6
89	77	119	17	0	89	37	144	3	6
89	76	122	7	0	89	36	144	5	0
89	75	123	11	0	89	35	144	6	6
89	74	124	13	6	89	34	144	7	0
89	73	125	14	0	89	33	144	7	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
89	32	144	7	0	88	83	108	3	0
89	31	144	7	0	88	82	112	18	6
89	30	144	6	6	88	81	116	19	6
89	29	144	6	6	88	80	121	0	0
89	28	144	6	0	88	79	124	14	6
89	27	144	5	6	88	78	128	3	0
89	26	144	5	0	88	77	131	9	6
89	25	144	1	6	88	76	134	7	6
89	24	143	19	6	88	75	135	16	6
89	23	143	18	0	88	74	137	3	6
89	22	143	18	0	88	73	138	7	6
89	21	143	19	6	88	72	139	8	6
89	20	144	5	6	88	71	140	11	0
89	19	144	12	6	88	70	141	17	0
89	18	144	19	6	88	69	143	4	6
89	17	145	7	6	88	68	144	11	6
89	16	145	15	0	88	67	145	17	0
89	15	146	2	0	88	66	147	1	0
89	14	146	7	0	88	65	148	10	0
89	13	146	10	6	88	64	149	14	6
89	12	146	11	6	88	63	150	15	6
89	11	146	12	0	88	62	151	14	6
89	10	146	11	6	88	61	152	8	6
89	9	146	10	6	88	60	152	17	6
89	8	146	9	6	88	59	153	4	6
89	7	146	7	6	88	58	153	12	0
89	6	146	4	0	88	57	154	0	0
89	5	145	18	0	88	56	154	9	6
89	4	145	10	0	88	55	155	0	6
89	3	144	19	0	88	54	155	12	0
89	2	144	5	6	88	53	156	4	6
89	1	143	10	0	88	52	156	17	0
89	0	142	17	6	88	51	157	9	0
					88	50	158	2	6
					88	49	158	13	6
88	88	76	1	0	88	48	159	2	0
88	87	82	2	6	88	47	159	8	6
88	86	88	17	6	88	46	159	13	0
88	85	96	1	6	88	45	159	14	6
88	84	102	8	6	88	44	159	15	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d			£	s.	d.
88	43	159	16	0	88	3	160	19	0
88	42	159	16	6	88	2	160	3	6
88	41	159	17	0	88	1	159	5	6
88	40	159	17	0	88	0	158	11	9
88	39	159	17	6					
88	38	159	18	0					
88	37	160	0	0	87	87	88	18	0
88	36	160	1	6	87	86	96	7	6
88	35	160	3	0	87	85	104	9	0
88	34	160	4	0	87	84	111	12	6
88	33	160	4	0	87	83	118	3	0
88	32	160	4	0	87	82	123	13	0
88	31	160	3	6	87	81	128	6	6
88	30	160	3	6	87	80	132	19	6
88	29	160	3	0	87	79	137	5	6
88	28	160	3	0	87	78	141	5	0
88	27	160	2	6	87	77	145	2	0
88	26	160	1	6	87	76	148	9	6
88	25	159	18	0	87	75	150	5	6
88	24	159	15	0	87	74	151	17	6
88	23	159	13	6	87	73	153	6	6
88	22	159	13	6	87	72	154	11	6
88	21	159	15	0	87	71	155	17	6
88	20	160	1	6	87	70	157	7	6
88	19	160	9	6	87	69	158	19	6
88	18	160	17	6	87	68	160	11	0
88	17	161	7	0	87	67	162	0	6
88	16	161	15	6	87	66	163	9	0
88	15	162	3	6	87	65	165	2	6
88	14	162	10	0	87	64	166	11	6
88	13	162	14	0	87	63	167	16	6
88	12	162	15	6	87	62	168	19	0
88	11	162	16	0	87	61	169	15	6
88	10	162	16	0	87	60	170	7	0
88	9	162	15	0	87	59	170	15	6
88	8	162	13	6	87	58	171	4	6
88	7	162	11	6	87	57	171	14	0
88	6	162	7	6	87	56	172	5	0
88	5	162	0	6	87	55	172	17	6
88	4	161	11	0	87	54	173	11	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
87	53	174	5	6	87	13	181	19	0
87	52	175	0	6	87	12	182	1	6
87	51	175	14	6	87	11	182	2	0
87	50	176	10	0	87	10	182	2	0
87	49	177	3	6	87	9	182	1	0
87	48	177	13	6	87	8	181	19	6
87	47	178	1	6	87	7	181	17	0
87	46	178	7	0	87	6	181	12	6
87	45	178	9	0	87	5	181	4	6
87	44	178	10	6	87	4	180	14	0
87	43	178	11	0	87	3	179	19	6
87	42	178	11	6	87	2	179	1	6
87	41	178	12	6	87	1	178	1	0
87	40	178	12	6	87	0	177	4	0
87	39	178	13	0					
87	38	178	14	0					
87	37	178	15	6	86	86	104	15	0
87	36	178	17	6	86	85	113	16	6
87	35	178	19	6	86	84	121	19	6
87	34	179	0	6	86	83	129	9	0
87	33	179	1	0	86	82	135	16	0
87	32	179	0	6	86	81	141	5	0
87	31	179	0	6	86	80	146	12	6
87	30	179	0	0	86	79	151	13	6
87	29	179	0	0	86	78	156	6	0
87	28	178	19	6	86	77	160	16	0
87	27	178	19	0	86	76	164	15	6
87	26	178	18	0	86	75	166	19	0
87	25	178	13	6	86	74	168	18	0
87	24	178	10	6	86	73	170	12	6
87	23	178	8	6	86	72	172	2	6
87	22	178	8	6	86	71	173	13	6
87	21	178	10	0	86	70	175	8	6
87	20	178	17	6	86	69	177	6	0
87	19	179	6	6	86	68	179	3	0
87	18	179	16	0	86	67	180	18	0
87	17	180	7	0	86	66	182	11	6
87	16	180	17	0	86	65	184	11	0
87	15	181	6	6	86	64	186	5	0
87	14	181	14	0	86	63	187	15	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
86	62	189	1	6	86	22	200	9	6
86	61	190	2	0	86	21	200	11	6
86	60	190	16	0	86	20	201	0	0
86	59	191	6	6	86	19	201	10	0
86	58	191	17	6	86	18	202	1	6
86	57	192	9	0	86	17	202	14	0
86	56	193	1	6	86	16	203	6	0
86	55	193	16	6	86	15	203	17	6
86	54	194	12	6	86	14	204	6	6
86	53	195	9	6	86	13	204	12	6
86	52	196	7	0	86	12	204	15	6
86	51	197	4	0	86	11	204	17	0
86	50	198	2	0	86	10	204	17	0
86	49	198	18	0	86	9	204	16	0
86	48	199	10	6	86	8	204	14	6
86	47	200	0	0	86	7	204	11	6
86	46	200	7	0	86	6	204	6	0
86	45	200	9	6	86	5	203	17	6
86	44	200	11	6	86	4	203	4	6
86	43	200	12	6	86	3	202	8	0
86	42	200	13	6	86	2	201	7	6
86	41	200	14	6	86	1	200	3	0
86	40	200	14	0	86	0	199	2	6
86	39	200	15	0					
86	38	200	16	0					
86	37	200	18	0	85	85	124	1	0
86	36	201	0	6	85	84	133	6	9
86	35	201	2	6	85	83	141	18	6
86	34	201	3	6	85	82	149	6	0
86	33	201	4	6	85	81	155	13	6
86	32	201	4	0	85	80	161	19	0
86	31	201	3	6	85	79	167	16	6
86	30	201	3	6	85	78	173	5	6
86	29	201	3	0	85	77	178	11	0
86	28	201	3	0	85	76	183	5	0
86	27	201	2	0	85	75	185	19	0
86	26	201	1	0	85	74	188	6	6
86	25	200	16	6	85	73	190	8	0
86	24	200	12	6	85	72	192	4	6
86	23	200	10	6	85	71	194	1	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
85	70	196	2	6	85	30	226	19	6
85	69	198	6	6	85	29	226	19	6
85	68	200	10	0	85	28	226	19	0
85	67	202	11	6	85	27	226	18	0
85	66	204	11	0	85	26	226	16	6
85	65	206	17	6	85	25	226	11	6
85	64	208	18	6	85	24	226	7	0
85	63	210	14	6	85	23	226	4	0
85	62	212	6	6	85	22	226	3	6
85	61	213	11	0	85	21	226	5	0
85	60	214	9	0	85	20	226	15	0
85	59	215	2	6	85	19	227	6	6
85	58	215	15	6	85	18	227	19	6
85	57	216	9	0	85	17	228	14	6
85	56	217	4	6	85	16	229	9	0
85	55	218	2	0	85	15	230	2	6
85	54	219	1	0	85	14	230	13	6
85	53	220	1	0	85	13	231	1	0
85	52	221	1	6	85	12	231	5	6
85	51	222	2	0	85	11	231	7	0
85	50	223	3	6	85	10	231	7	6
85	49	224	2	6	85	9	231	6	6
85	48	224	18	6	85	8	231	4	6
85	47	225	9	6	85	7	231	1	0
85	46	225	18	0	85	6	230	15	0
85	45	226	2	0	85	5	230	5	0
85	44	226	4	6	85	4	229	10	6
85	43	226	6	0	85	3	228	11	0
85	42	226	7	0	85	2	227	7	0
85	41	226	8	6	85	1	225	18	0
85	40	226	8	6	85	0	224	14	0
85	39	226	9	0					
85	38	226	10	6					
85	37	226	13	0	84	84	143	16	0
85	36	226	15	6	84	83	153	11	0
85	35	226	18	0	84	82	162	0	6
85	34	226	19	6	84	81	169	7	6
85	33	227	0	6	84	80	176	12	6
85	32	227	0	6	84	79	183	9	0
85	31	227	0	0	84	78	189	15	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
84	77	195	18	6	84	37	253	4	6
84	76	201	8	6	84	36	253	7	6
84	75	204	14	6	84	35	253	10	0
84	74	207	12	0	84	34	253	12	0
84	73	210	2	6	84	33	253	13	0
84	72	212	6	0	84	32	253	13	6
84	71	214	9	6	84	31	253	13	0
84	70	216	17	6	84	30	253	12	6
84	69	219	9	0	84	29	253	12	0
84	68	222	0	0	84	28	253	11	6
84	67	224	9	0	84	27	253	10	6
84	66	226	15	6	84	26	253	9	6
84	65	229	10	0	84	25	253	3	0
84	64	231	18	0	84	24	252	18	0
84	63	234	1	0	84	23	252	14	6
84	62	235	19	6	84	22	252	13	6
84	61	237	9	6	84	21	252	15	6
84	60	238	11	6	84	20	253	6	0
84	59	239	8	0	84	19	253	19	6
84	58	240	4	0	84	18	254	14	6
84	57	241	0	6	84	17	255	12	0
84	56	241	18	6	84	16	256	9	0
84	55	242	19	6	84	15	257	5	0
84	54	244	1	6	84	14	257	18	6
84	53	245	5	0	84	13	258	8	0
84	52	246	9	6	84	12	258	13	6
84	51	247	13	0	84	11	258	16	0
84	50	248	19	0	84	10	258	16	6
84	49	250	1	6	84	9	258	16	0
84	48	251	0	0	84	8	258	14	0
84	47	251	14	6	84	7	258	10	0
84	46	252	5	0	84	6	258	3	0
84	45	252	10	6	84	5	257	11	6
84	44	252	14	0	84	4	256	14	6
84	43	252	16	0	84	3	255	12	6
84	42	252	17	6	84	2	254	4	0
84	41	252	19	0	84	1	252	10	6
84	40	252	19	0	84	0	251	2	0
84	39	253	0	0					
84	38	253	1	6					

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
83	83	164	10	0	83	43	280	5	0
83	82	174	2	6	83	42	280	7	0
83	81	182	11	0	83	41	280	9	0
83	80	190	16	6	83	40	280	9	6
83	79	198	13	0	83	39	280	10	6
83	78	205	19	0	83	38	280	12	0
83	77	213	1	0	83	37	280	15	6
83	76	219	9	0	83	36	280	18	6
83	75	223	8	6	83	35	281	2	0
83	74	226	17	6	83	34	281	4	6
83	73	229	17	6	83	33	281	6	0
83	72	232	9	0	83	32	281	6	0
83	71	235	0	6	83	31	281	5	6
83	70	237	16	6	83	30	281	5	6
83	69	240	16	0	83	29	281	5	0
83	68	243	15	0	83	28	281	4	6
83	67	246	12	6	83	27	281	3	6
83	66	249	7	0	83	26	281	1	6
83	65	252	10	0	83	25	280	15	0
83	64	255	6	6	83	24	280	9	0
83	63	257	17	0	83	23	280	5	0
83	62	260	3	0	83	22	280	3	6
83	61	261	19	0	83	21	280	5	0
83	60	263	6	0	83	20	280	17	0
83	59	264	6	6	83	19	281	12	0
83	58	265	6	0	83	18	282	9	6
83	57	266	5	6	83	17	283	9	6
83	56	267	6	6	83	16	284	9	6
83	55	268	11	0	83	15	285	8	6
83	54	269	16	6	83	14	286	4	0
83	53	271	4	0	83	13	286	16	0
83	52	272	12	6	83	12	287	3	0
83	51	274	0	6	83	11	287	6	6
83	50	275	11	0	83	10	287	8	0
83	49	276	17	6	83	9	287	7	0
83	48	277	19	6	83	8	287	5	6
83	47	278	17	0	83	7	287	1	0
83	46	279	10	6	83	6	286	13	6
83	45	279	17	6	83	5	286	0	0
83	44	280	2	0	83	4	285	1	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
83	3	283	15	6	82	48	304	10	6
83	2	282	3	0	82	47	305	11	6
83	1	280	4	0	82	46	306	8	0
83	0	278	10	6	82	45	306	17	0
					82	44	307	3	0
					82	43	307	7	0
82	82	184	16	6	82	42	307	9	6
82	81	194	6	6	82	41	307	12	0
82	80	203	13	6	82	40	307	13	0
82	79	212	11	0	82	39	307	14	0
82	78	220	16	6	82	38	307	16	0
82	77	228	18	0	82	37	307	19	6
82	76	236	4	6	82	36	308	3	6
82	75	240	18	6	82	35	308	7	6
82	74	245	0	6	82	34	308	10	6
82	73	248	11	6	82	33	308	12	0
82	72	251	12	6	82	32	308	12	6
82	71	254	12	6	82	31	308	12	0
82	70	257	16	6	82	30	308	12	0
82	69	261	4	6	82	29	308	11	6
82	68	264	12	6	82	28	308	10	6
82	67	267	18	6	82	27	308	9	6
82	66	271	1	6	82	26	308	7	6
82	65	274	14	0	82	25	308	0	0
82	64	277	19	0	82	24	307	13	6
82	63	280	18	0	82	23	307	9	0
82	62	283	12	0	82	22	307	6	6
82	61	285	14	6	82	21	307	8	6
82	60	287	7	0	82	20	308	1	6
82	59	288	12	0	82	19	308	18	0
82	58	289	16	0	82	18	309	17	6
82	57	290	19	0	82	17	311	0	6
82	56	292	3	6	82	16	312	3	6
82	55	293	11	6	82	15	313	5	6
82	54	295	1	0	82	14	314	4	0
82	53	296	12	6	82	13	314	18	0
82	52	298	5	6	82	12	315	7	0
82	51	299	18	0	82	11	315	12	0
82	50	301	13	0	82	10	315	14	0
82	49	303	4	6	82	9	315	14	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
82	8	315	12	0	81	52	323	7	6
82	7	315	7	6	81	51	325	4	6
82	6	314	19	0	81	50	327	4	6
82	5	314	4	0	81	49	329	0	6
82	4	313	2	6	81	48	330	11	6
82	3	311	13	6	81	47	331	16	0
82	2	309	16	6	81	46	332	16	0
82	1	307	12	6	81	45	333	7	0
82	0	305	13	6	81	44	333	15	0
					81	43	334	0	6
					81	42	334	4	0
81	81	204	17	6	81	41	334	7	0
81	80	215	5	6	81	40	334	8	0
81	79	225	3	6	81	39	334	9	6
81	78	234	9	0	81	38	334	12	0
81	77	243	10	6	81	37	334	16	0
81	76	251	16	0	81	36	335	0	6
81	75	257	6	0	81	35	335	5	0
81	74	262	1	0	81	34	335	8	0
81	73	266	4	0	81	33	335	10	0
81	72	269	15	0	81	32	335	11	0
81	71	273	4	6	81	31	335	10	6
81	70	276	18	0	81	30	335	10	6
81	69	280	14	6	81	29	335	10	0
81	68	284	11	6	81	28	335	9	6
81	67	288	6	6	81	27	335	8	0
81	66	291	18	6	81	26	335	6	0
81	65	296	1	0	81	25	334	17	6
81	64	299	15	0	81	24	334	10	6
81	63	303	3	0	81	23	334	5	0
81	62	306	5	6	81	22	334	2	0
81	61	308	15	6	81	21	334	4	0
81	60	310	14	0	81	20	334	17	6
81	59	312	4	6	81	19	335	16	0
81	58	313	12	6	81	18	336	18	0
81	57	314	19	6	81	17	338	3	0
81	56	316	8	0	81	16	339	9	6
81	55	318	0	0	81	15	340	15	0
81	54	319	14	0	81	14	341	16	6
81	53	321	9	6	81	13	342	13	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
81	12	343	4	6	80	55	343	6	6
81	11	343	11	0	80	54	345	5	0
81	10	343	14	0	80	53	347	5	6
81	9	343	14	0	80	52	349	8	0
81	8	343	12	6	80	51	351	10	6
81	7	343	7	6	80	50	353	16	0
81	6	342	18	0	80	49	355	17	6
81	5	342	2	0	80	48	357	13	0
81	4	340	18	0	80	47	359	2	0
81	3	339	5	6	80	46	360	5	6
81	2	337	4	6	80	45	360	19	6
81	1	334	14	6	80	44	361	9	6
81	0	332	10	0	80	43	361	16	6
					80	42	362	1	6
					80	41	362	5	6
80	80	226	15	0	80	40	362	7	0
80	79	237	14	0	80	39	362	9	0
80	78	248	0	6	80	38	362	12	0
80	77	258	3	0	80	37	362	16	0
80	76	267	8	6	80	36	363	1	0
80	75	273	15	0	80	35	363	6	0
80	74	279	5	0	80	34	363	10	0
80	73	284	1	0	80	33	363	12	0
80	72	288	3	6	80	32	363	13	0
80	71	292	3	0	80	31	363	13	0
80	70	296	6	6	80	30	363	13	0
80	69	300	13	0	80	29	363	12	6
80	68	305	0	0	80	28	363	12	0
80	67	309	4	6	80	27	363	10	6
80	66	313	6	0	80	26	363	8	0
80	65	317	18	6	80	25	362	19	0
80	64	322	3	9	80	24	362	11	0
80	63	326	1	0	80	23	362	5	0
80	62	329	12	6	80	22	362	1	6
80	61	332	10	6	80	21	362	3	0
80	60	334	16	0	80	20	362	18	0
80	59	336	12	0	80	19	363	17	6
80	58	338	5	6	80	18	365	2	0
80	57	339	17	0	80	17	366	10	0
80	56	341	10	0	80	16	367	19	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
80	15	369	8	6	79	57	365	1	0
80	14	370	13	6	79	56	366	19	0
80	13	371	13	0	79	55	369	0	0
80	12	372	6	6	79	54	371	3	6
80	11	372	15	0	79	53	373	9	6
80	10	372	19	0	79	52	375	17	6
80	9	373	0	6	79	51	378	5	6
80	8	372	19	0	79	50	380	17	0
80	7	372	14	0	79	49	383	4	0
80	6	372	4	0	79	48	385	5	0
80	5	371	6	0	79	47	386	18	6
80	4	369	19	6	79	46	388	6	0
80	3	368	3	6	79	45	389	3	6
80	2	365	17	6	79	44	389	16	0
80	1	363	2	0	79	43	390	5	0
80	0	360	11	6	79	42	390	11	0
					79	41	390	16	6
					79	40	390	18	6
79	79	249	14	6	79	39	391	1	0
79	78	261	2	6	79	38	391	4	6
79	77	272	6	6	79	37	391	9	6
79	76	282	12	6	79	36	391	15	0
79	75	289	16	6	79	35	392	0	6
79	74	296	2	0	79	34	392	4	6
79	73	301	12	0	79	33	392	7	6
79	72	306	7	0	79	32	392	8	6
79	71	310	18	0	79	31	392	9	0
79	70	315	12	0	79	30	392	9	0
79	69	320	10	0	79	29	392	8	6
79	68	325	7	0	79	28	392	8	0
79	67	330	2	0	79	27	392	6	6
79	66	334	14	0	79	26	392	4	0
79	65	339	17	6	79	25	391	14	0
79	64	344	13	0	79	24	391	5	0
79	63	349	1	0	79	23	390	18	0
79	62	353	2	0	79	22	390	14	6
79	61	356	9	0	79	21	390	15	6
79	60	359	2	6	79	20	391	11	6
79	59	361	5	0	79	19	392	12	6
79	58	363	4	0	79	18	393	19	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
79	17	395	10	6	78	58	388	4	0
79	16	397	3	6	78	57	390	7	0
79	15	398	16	0	78	56	392	10	6
79	14	400	4	6	78	55	394	17	0
79	13	401	7	0	78	54	397	6	0
79	12	402	3	6	78	53	399	17	6
79	11	402	13	6	78	52	402	11	6
79	10	402	19	6	78	51	405	5	0
79	9	403	1	6	78	50	408	3	0
79	8	403	1	0	78	49	410	16	0
79	7	402	15	6	78	48	413	2	6
79	6	402	5	0	78	47	415	1	6
79	5	401	5	6	78	46	416	13	6
79	4	399	16	6	78	45	417	14	6
79	3	397	17	0	78	44	418	10	0
79	2	395	6	0	78	43	419	1	6
79	1	392	4	0	78	42	419	9	0
79	0	389	7	6	78	41	419	16	0
					78	40	419	19	0
					78	39	420	2	0
78	78	273	12	0	78	38	420	6	0
78	77	285	17	6	78	37	420	11	6
78	76	297	5	0	78	36	420	17	6
78	75	305	7	0	78	35	421	4	0
78	74	312	9	6	78	34	421	9	0
78	73	318	14	6	78	33	421	12	0
78	72	324	2	6	78	32	421	13	6
78	71	329	6	0	78	31	421	14	0
78	70	334	12	0	78	30	421	14	0
78	69	340	1	0	78	29	421	14	0
78	68	345	9	6	78	28	421	13	6
78	67	350	15	6	78	27	421	11	6
78	66	355	18	6	78	26	421	9	0
78	65	361	13	6	78	25	420	18	6
78	64	367	0	0	78	24	420	8	6
78	63	371	19	0	78	23	420	1	0
78	62	376	10	6	78	22	419	16	6
78	61	380	7	6	78	21	419	17	6
78	60	383	9	0	78	20	420	14	0
78	59	385	18	6	78	19	421	17	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
78	18	423	6	0	77	58	413	17	0
78	17	425	0	0	77	57	416	6	0
78	16	426	16	6	77	56	418	16	0
78	15	428	12	6	77	55	421	9	0
78	14	430	5	0	77	54	424	4	0
78	13	431	11	6	77	53	427	1	6
78	12	432	10	6	77	52	430	1	6
78	11	433	3	0	77	51	433	2	9
78	10	433	10	6	77	50	436	6	0
78	9	433	14	0	77	49	439	5	6
78	8	433	14	0	77	48	441	18	6
78	7	433	0	0	77	47	444	3	6
78	6	432	17	6	77	46	446	0	0
78	5	431	16	6	77	45	447	5	0
78	4	430	5	0	77	44	448	4	0
78	3	428	2	0	77	43	448	18	0
78	2	425	5	6	77	42	449	8	0
78	1	421	17	6	77	41	449	16	6
78	0	418	14	0	77	40	450	0	6
					77	39	450	4	6
					77	38	450	9	6
77	77	299	5	6	77	37	450	16	0
77	76	311	15	0	77	36	451	2	6
77	75	320	16	6	77	35	451	9	6
77	74	328	16	0	77	34	451	15	0
77	73	335	17	0	77	33	451	19	0
77	72	341	19	6	77	32	452	0	6
77	71	347	16	0	77	31	452	1	6
77	70	353	14	6	77	30	452	1	6
77	69	359	16	0	77	29	452	1	6
77	68	365	17	0	77	28	452	1	0
77	67	371	15	0	77	27	451	19	6
77	66	377	9	6	77	26	451	16	6
77	65	383	17	0	77	25	451	5	0
77	64	389	15	6	77	24	450	14	0
77	63	395	6	0	77	23	450	5	6
77	62	400	9	0	77	22	450	0	6
77	61	404	16	0	77	21	450	1	6
77	60	408	6	6	77	20	450	19	0
77	59	411	4	6	77	19	452	3	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
77	18	453	14	6	76	57	441	18	6
77	17	455	12	0	76	56	444	15	0
77	16	457	12	0	76	55	447	14	6
77	15	459	12	6	76	54	450	16	0
77	14	461	8	6	76	53	454	0	6
77	13	462	18	6	76	52	457	7	0
77	12	464	0	6	76	51	460	14	0
77	11	464	16	0	76	50	464	5	6
77	10	465	5	6	76	49	467	12	0
77	9	465	10	6	76	48	470	11	6
77	8	465	11	6	76	47	473	2	0
77	7	465	6	6	76	46	475	4	6
77	6	464	15	0	76	45	476	13	6
77	5	463	12	6	76	44	477	16	6
77	4	461	18	0	76	43	478	13	6
77	3	459	11	0	76	42	479	6	0
77	2	456	10	0	76	41	479	16	0
77	1	452	15	0	76	40	480	1	6
77	0	449	4	6	76	39	480	7	0
					76	38	480	12	6
					76	37	481	0	0
76	76	325	6	6	76	36	481	7	6
76	75	335	7	0	76	35	481	15	0
76	74	344	5	0	76	34	482	1	6
76	73	352	2	6	76	33	482	6	0
76	72	359	0	0	76	32	482	8	0
76	71	365	10	0	76	31	482	9	0
76	70	372	2	6	76	30	482	9	6
76	69	378	17	6	76	29	482	10	0
76	68	385	11	0	76	28	482	9	0
76	67	392	1	0	76	27	482	7	6
76	66	398	8	0	76	26	482	4	6
76	65	405	8	0	76	25	481	12	0
76	64	411	19	6	76	24	481	0	6
76	63	418	2	6	76	23	480	11	0
76	62	423	17	0	76	22	480	5	6
76	61	428	15	0	76	21	480	6	0
76	60	432	15	6	76	20	481	4	6
76	59	436	1	6	76	19	482	10	6
76	58	439	2	0	76	18	484	4	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
76	17	486	4	6	75	55	469	18	6
76	16	488	8	6	75	54	473	6	6
76	15	490	12	6	75	53	476	17	0
76	14	492	12	6	75	52	480	10	6
76	13	494	6	6	75	51	484	4	0
76	12	495	12	0	75	50	488	2	0
76	11	496	10	0	75	49	491	15	0
76	10	497	2	0	75	48	495	1	0
76	9	497	8	6	75	47	497	17	6
76	8	497	11	0	75	46	500	5	6
76	7	497	7	0	75	45	501	19	6
76	6	496	14	6	75	44	503	6	0
76	5	495	11	0	75	43	504	6	6
76	4	493	14	0	75	42	505	1	6
76	3	491	3	0	75	41	505	14	0
76	2	487	16	6	75	40	506	1	0
76	1	483	15	0	75	39	506	7	6
76	0	497	17	6	75	38	506	14	6
					75	37	507	2	6
					75	36	507	11	0
75	75	346	5	6	75	35	507	19	6
75	74	356	0	0	75	34	508	6	6
75	73	364	13	0	75	33	508	11	6
75	72	372	5	0	75	32	508	14	6
75	71	379	8	6	75	31	508	15	6
75	70	386	14	0	75	30	508	16	6
75	69	394	1	0	75	29	508	17	0
75	68	401	7	0	75	28	508	16	0
75	67	408	9	6	75	27	508	14	6
75	66	415	7	6	75	26	508	11	6
75	65	423	0	0	75	25	507	18	6
75	64	430	3	0	75	24	507	6	0
75	63	436	17	6	75	23	506	16	0
75	62	443	4	0	75	22	506	9	6
75	61	448	12	0	75	21	506	10	0
75	60	453	2	0	75	20	507	9	0
75	59	456	17	0	75	19	508	16	6
75	58	460	5	0	75	18	510	12	0
75	57	463	9	0	75	17	512	15	6
75	56	466	12	0	75	16	515	2	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
75	15	517	10	0	74	52	502	11	0
75	14	519	14	0	74	51	506	11	0
75	13	521	11	6	74	50	510	16	0
75	12	523	0	6	74	49	514	16	0
75	11	524	1	6	74	48	518	8	0
75	10	524	16	0	74	47	521	11	0
75	9	525	4	6	74	46	524	4	0
75	8	525	8	0	74	45	526	3	0
75	7	525	4	6	74	44	527	14	0
75	6	524	12	6	74	43	528	17	6
75	5	523	7	6	74	42	529	15	6
75	4	521	9	0	74	41	530	10	6
75	3	518	14	6	74	40	531	0	0
75	2	515	3	0	74	39	531	8	0
75	1	510	15	0	74	38	531	16	0
75	0	506	11	0	74	37	532	5	6
					74	36	532	15	0
					74	35	533	4	0
74	74	366	10	6	74	34	533	12	0
74	73	375	19	0	74	33	533	17	6
74	72	384	5	0	74	32	534	0	6
74	71	392	2	0	74	31	534	2	0
74	70	400	0	0	74	30	534	3	6
74	69	408	0	0	74	29	534	4	0
74	68	415	18	6	74	28	534	3	6
74	67	423	12	6	74	27	534	2	0
74	66	431	2	6	74	26	533	18	6
74	65	439	7	0	74	25	533	5	0
74	64	447	2	0	74	24	532	12	0
74	63	454	8	0	74	23	532	1	0
74	62	461	5	6	74	22	531	14	0
74	61	467	4	6	74	21	531	14	0
74	60	472	4	0	74	20	532	14	0
74	59	476	7	6	74	19	534	2	6
74	58	480	4	0	74	18	536	0	0
74	57	483	15	0	74	17	538	6	0
74	56	487	5	6	74	16	540	16	0
74	55	490	18	6	74	15	543	7	6
74	54	494	13	6	74	14	545	15	6
74	53	498	11	0	74	13	547	16	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
74	12	549	8	6	73	48	540	13	0
74	11	550	12	6	73	47	544	1	6
74	10	551	9	6	73	46	547	0	6
74	9	552	0	0	73	45	549	4	6
74	8	552	5	0	73	44	550	19	6
74	7	552	3	0	73	43	552	7	0
74	6	551	11	0	73	42	553	8	0
74	5	550	5	6	73	41	554	6	0
74	4	548	4	6	73	40	554	17	6
74	3	545	7	6	73	39	555	7	0
74	2	541	11	0	73	38	555	16	6
74	1	536	17	6	73	37	556	7	6
74	0	532	7	0	73	36	556	18	0
					73	35	557	8	6
					73	34	557	17	0
73	73	386	2	0	73	33	558	3	0
73	72	395	2	0	73	32	558	7	0
73	71	403	12	0	73	31	558	9	0
73	70	412	3	0	73	30	558	10	6
73	69	420	15	6	73	29	558	11	0
73	68	429	5	6	73	28	558	11	0
73	67	437	11	6	73	27	558	9	6
73	66	445	13	6	73	26	558	6	0
73	65	454	10	0	73	25	557	12	0
73	64	462	16	6	73	24	556	18	0
73	63	470	14	0	73	23	556	6	6
73	62	478	3	0	73	22	555	19	0
73	61	484	12	0	73	21	555	18	6
73	60	490	1	6	73	20	556	19	0
73	59	494	14	0	73	19	558	9	0
73	58	498	18	6	73	18	560	8	0
73	57	502	17	6	73	17	562	16	6
73	56	506	15	6	73	16	565	10	0
73	55	510	15	6	73	15	568	4	6
73	54	514	17	6	73	14	570	16	0
73	53	519	1	6	73	13	573	0	6
73	52	523	8	6	73	12	574	16	0
73	51	527	15	6	73	11	576	3	0
73	50	532	7	6	73	10	577	2	6
73	49	536	14	0	73	9	577	15	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
73	8	578	2	0	72	43	574	12	0
73	7	578	1	0	72	42	575	16	6
73	6	577	9	6	72	41	576	17	0
73	5	576	3	6	72	40	577	10	6
73	4	574	1	0	72	39	578	2	6
73	3	571	1	0	72	38	578	14	0
73	2	567	0	6	72	37	579	6	0
73	1	562	1	0	72	36	579	18	0
73	0	557	4	6	72	35	580	9	6
					72	34	580	19	0
					72	33	581	6	0
72	72	404	15	0	72	32	581	10	0
72	71	413	18	0	72	31	581	12	6
72	70	423	1	6	72	30	581	14	6
72	69	432	6	0	72	29	581	15	6
72	68	441	8	0	72	28	581	15	6
72	67	450	6	0	72	27	581	14	0
72	66	458	19	0	72	26	581	10	6
72	65	468	7	0	72	25	580	16	0
72	64	477	5	6	72	24	580	1	6
72	63	485	14	0	72	23	579	9	0
72	62	493	14	0	72	22	579	1	0
72	61	500	14	0	72	21	579	0	6
72	60	506	12	6	72	20	580	1	6
72	59	511	14	0	72	19	581	12	6
72	58	516	7	6	72	18	583	13	6
72	57	520	14	0	72	17	586	4	0
72	56	524	19	6	72	16	589	0	6
72	55	529	7	0	72	15	591	18	6
72	54	533	15	6	72	14	594	13	0
72	53	538	7	0	72	13	597	1	0
72	52	543	0	6	72	12	599	0	0
72	51	547	14	6	72	11	600	9	6
72	50	552	13	6	72	10	601	12	0
72	49	557	7	0	72	9	602	7	0
72	48	561	12	6	72	8	602	15	6
72	47	565	7	0	72	7	602	16	0
72	46	568	12	0	72	6	602	5	0
72	45	571	0	6	72	5	600	18	6
72	44	573	0	6	72	4	598	15	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
72	3	595	12	0	71	37	601	18	0
72	2	591	7	6	71	36	602	11	6
72	1	586	2	6	71	35	603	4	0
72	0	581	0	0	71	34	603	15	0
					71	33	604	2	6
					71	32	604	7	6
71	71	423	13	6	71	31	604	10	0
71	70	433	9	0	71	30	604	12	6
71	69	443	5	6	71	29	604	14	0
71	68	453	0	0	71	28	604	14	0
71	67	462	9	6	71	27	604	12	6
71	66	471	13	6	71	26	604	9	0
71	65	481	14	0	71	25	603	14	0
71	64	491	3	6	71	24	602	19	0
71	63	500	3	6	71	23	602	6	0
71	62	508	14	6	71	22	601	17	6
71	61	516	4	6	71	21	601	16	6
71	60	522	13	6	71	20	602	18	0
71	59	528	4	0	71	19	604	10	6
71	58	533	5	6	71	18	606	12	6
71	57	538	0	6	71	17	609	6	0
71	56	542	13	0	71	16	612	5	0
71	55	547	8	6	71	15	615	6	0
71	54	552	4	6	71	14	618	4	6
71	53	557	3	0	71	13	620	15	6
71	52	562	4	0	71	12	622	17	6
71	51	567	4	6	71	11	624	10	6
71	50	572	10	6	71	10	625	15	0
71	49	577	11	0	71	9	626	12	6
71	48	582	3	0	71	8	627	3	0
71	47	586	4	6	71	7	627	5	0
71	46	589	15	0	71	6	626	15	0
71	45	592	9	0	71	5	625	8	6
71	44	594	13	0	71	4	623	3	6
71	43	596	8	6	71	3	619	18	0
71	42	597	17	0	71	2	615	10	0
71	41	599	1	0	71	1	610	0	0
71	40	599	17	0	71	0	604	11	6
71	39	600	11	0					
71	38	601	4	0					

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £ s. d.	Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £ s. d.
70	70	443 17 0	70	30	627 19 6
70	69	454 6 0	70	29	628 1 0
70	68	464 12 0	70	28	628 1 6
70	67	474 13 6	70	27	628 0 6
70	66	484 9 6	70	26	627 17 0
70	65	495 1 6	70	25	627 1 6
70	64	505 3 0	70	24	626 5 6
70	63	514 14 6	70	23	625 12 6
70	62	523 17 0	70	22	625 3 0
70	61	531 17 6	70	21	625 2 0
70	60	538 16 6	70	20	626 4 0
70	59	544 16 0	70	19	627 17 6
70	58	550 6 6	70	18	630 2 0
70	57	555 9 6	70	17	632 17 0
70	56	560 10 6	70	16	635 19 0
70	55	565 13 6	70	15	639 3 6
70	54	570 17 0	70	14	642 4 6
70	53	576 3 0	70	13	644 19 6
70	52	581 11 6	70	12	647 4 6
70	51	586 19 6	70	11	649 0 0
70	50	592 13 0	70	10	650 7 6
70	49	598 0 6	70	9	651 7 0
70	48	602 19 6	70	8	652 0 0
70	47	607 7 6	70	7	652 3 6
70	46	611 4 0	70	6	651 14 6
70	45	614 3 6	70	5	650 7 6
70	44	616 12 6	70	4	648 1 6
70	43	618 12 6	70	3	644 14 0
70	42	620 4 6	70	2	640 2 0
70	41	621 11 6	70	1	634 7 0
70	40	622 10 6	70	0	628 13 0
70	39	623 7 6			
70	38	624 2 6			
70	37	624 18 0	69	69	465 7 0
70	36	625 13 0	69	68	476 5 6
70	35	626 7 6	69	67	486 19 0
70	34	626 19 0	69	66	497 7 0
70	33	627 8 0	69	65	508 11 0
70	32	627 13 6	69	64	519 4 6
70	31	627 17 0	69	63	529 8 0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
69	62	539	2	0	69	22	648	19	6
69	61	547	13	6	69	21	648	18	6
69	60	555	2	6	69	20	650	1	0
69	59	561	11	6	69	19	651	15	6
69	58	567	11	0	69	18	654	1	6
69	57	573	3	0	69	17	656	19	0
69	56	578	12	0	69	16	660	3	6
69	55	584	3	0	69	15	663	11	6
69	54	589	15	0	69	14	666	16	0
69	53	595	8	6	69	13	669	14	0
69	52	601	4	6	69	12	672	2	6
69	51	607	0	6	69	11	674	1	0
69	50	613	2	0	69	10	675	11	6
69	49	618	17	0	69	9	676	13	6
69	48	624	3	6	69	8	677	8	6
69	47	628	18	0	69	7	677	13	0
69	46	633	1	0	69	6	677	5	0
69	45	636	5	6	69	5	675	18	6
69	44	639	0	0	69	4	673	11	6
69	43	641	4	6	69	3	670	1	6
69	42	643	0	6	69	2	665	6	0
69	41	644	11	6	69	1	659	5	6
69	40	645	13	6	69	0	653	6	0
69	39	646	12	6					
69	38	647	10	6					
69	37	648	8	0	68	68	487	16	6
69	36	649	5	0	68	67	499	2	0
69	35	650	1	0	68	66	510	2	0
69	34	650	14	0	68	65	521	19	0
69	33	651	3	6	68	64	533	4	6
69	32	651	10	0	68	63	544	0	0
69	31	651	14	0	68	62	554	5	6
69	30	651	17	0	68	61	563	8	6
69	29	651	19	0	68	60	571	8	0
69	28	652	0	0	68	59	578	7	0
69	27	651	19	0	68	58	584	15	6
69	26	651	15	6	68	57	590	16	0
69	25	650	19	6	68	56	596	14	0
69	24	650	3	0	68	55	602	13	0
69	23	649	9	6	68	54	608	13	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
68	53	614	15	0	68	13	694	16	0
68	52	620	19	6	68	12	697	7	0
68	51	627	3	0	68	11	699	9	0
68	50	633	13	0	68	10	701	2	0
68	49	639	16	0	68	9	702	6	6
68	48	645	10	0	68	8	703	3	6
68	47	650	11	6	68	7	703	10	0
68	46	655	1	0	68	6	703	3	0
68	45	658	11	6	68	5	701	16	6
68	44	661	11	0	68	4	699	8	6
68	43	664	0	6	68	3	695	16	6
68	42	666	0	6	68	2	690	17	6
68	41	667	15	6	68	1	684	12	0
68	40	669	0	6	68	0	678	6	6
68	39	670	3	0					
68	38	671	3	0					
68	37	672	3	0	67	67	510	19	6
68	36	673	2	0	67	66	522	11	6
68	35	673	19	6	67	65	535	1	0
68	34	674	14	6	67	64	546	19	6
68	33	675	5	0	67	63	558	7	0
68	32	675	12	6	67	62	569	4	6
68	31	675	17	6	67	61	578	19	0
68	30	676	1	0	67	60	587	9	0
68	29	676	3	6	67	59	594	18	0
68	28	676	4	6	67	58	601	16	0
68	27	676	3	6	67	57	608	6	0
68	26	676	0	6	67	56	614	12	0
68	25	675	4	0	67	55	621	0	6
68	24	674	7	0	67	54	627	9	0
68	23	673	12	6	67	53	633	19	0
68	22	673	2	6	67	52	640	12	0
68	21	673	1	0	67	51	647	4	0
68	20	674	4	0	67	50	654	2	0
68	19	676	0	0	67	49	660	13	6
68	18	678	8	0	67	48	666	15	0
68	17	681	8	0	67	47	672	4	0
68	16	684	15	0	67	46	677	0	6
68	15	688	6	0	67	45	680	17	0
68	14	691	14	6	67	44	684	2	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
67	43	686	16	6	67	3	721	15	0
67	42	689	1	0	67	2	716	12	6
67	41	691	0	0	67	1	710	2	0
67	40	692	8	6	67	0	703	11	0
67	39	693	14	0					
67	38	694	17	0					
67	37	695	19	6	66	66	534	16	0
67	36	697	0	6	66	65	547	18	0
67	35	698	0	6	66	64	560	9	0
67	34	698	16	6	66	63	572	9	0
67	33	699	9	0	66	62	583	19	0
67	32	699	17	6	66	61	594	5	0
67	31	700	3	0	66	60	603	6	0
67	30	700	7	6	66	59	611	5	0
67	29	700	10	6	66	58	618	12	6
67	28	700	12	0	66	57	625	11	6
67	27	700	11	0	66	56	632	7	0
67	26	700	8	0	66	55	639	4	0
67	25	699	11	0	66	54	646	1	6
67	24	698	13	6	66	53	653	0	6
67	23	697	18	6	66	52	660	2	0
67	22	697	8	0	66	51	667	2	0
67	21	697	6	0	66	50	674	9	6
67	20	698	10	0	66	49	681	9	0
67	19	700	7	0	66	48	687	19	0
67	18	702	17	0	66	47	693	15	6
67	17	705	19	6	66	46	698	19	0
67	16	709	9	6	66	45	703	2	0
67	15	713	4	0	66	44	706	13	0
67	14	716	15	6	66	43	709	12	0
67	13	720	0	6	66	42	712	1	6
67	12	722	15	0	66	41	714	4	6
67	11	724	19	6	66	40	715	17	0
67	10	726	15	6	66	39	717	5	6
67	9	728	2	6	66	38	718	11	6
67	8	729	1	6	66	37	719	17	0
67	7	729	10	0	66	36	721	0	6
67	6	729	4	0	66	35	722	2	6
67	5	727	18	0	66	34	723	0	6
67	4	725	9	6	66	33	723	14	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
66	32	724	4	0	65	60	620	4	6
66	31	724	11	0	65	59	628	14	0
66	30	724	16	0	65	58	636	12	6
66	29	724	19	6	65	57	644	1	0
66	28	725	1	6	65	56	651	6	0
66	27	725	1	0	65	55	658	12	6
66	26	724	18	0	65	54	665	19	0
66	25	724	0	6	65	53	673	7	6
66	24	723	3	0	65	52	680	18	0
66	23	722	7	0	65	51	688	8	0
66	22	721	16	0	65	50	696	4	0
66	21	721	14	0	65	49	703	13	0
66	20	722	18	6	65	48	710	11	0
66	19	724	17	0	65	47	716	16	0
66	18	727	8	6	65	46	722	7	0
66	17	730	13	6	65	45	726	17	0
66	16	734	6	6	65	44	730	14	0
66	15	738	4	0	65	43	733	19	0
66	14	741	19	6	65	42	736	13	6
66	13	745	7	6	65	41	739	1	0
66	12	748	5	6	65	40	740	17	6
66	11	750	13	0	65	39	742	9	6
66	10	752	11	6	65	38	743	18	6
66	9	754	1	0	65	37	745	7	0
66	8	755	3	0	65	36	746	13	6
66	7	755	13	0	65	35	747	17	6
66	6	755	8	6	65	34	748	18	0
66	5	754	2	6	65	33	749	13	6
66	4	751	13	0	65	32	750	5	0
66	3	747	16	6	65	31	750	12	6
66	2	742	10	6	65	30	750	18	6
66	1	735	15	0	65	29	751	3	0
66	0	728	18	6	65	28	751	5	6
					65	27	751	5	6
					65	26	751	2	6
65	65	561	13	6	65	25	750	4	6
65	64	574	17	6	65	24	749	6	0
65	63	587	11	0	65	23	748	10	0
65	62	599	13	6	65	22	747	18	6
65	61	610	12	0	65	21	747	16	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
65	20	749	1	6	64	47	739	8	6
65	19	751	1	0	64	46	745	8	0
65	18	753	14	6	64	45	750	5	0
65	17	757	2	6	64	44	754	8	0
65	16	760	18	6	64	43	757	19	0
65	15	765	0	0	64	42	760	19	0
65	14	768	18	6	64	41	763	11	0
65	13	772	10	6	64	40	765	12	0
65	12	775	12	0	64	39	767	7	6
65	11	778	2	6	64	38	769	0	0
65	10	780	4	0	64	37	770	12	0
65	9	781	16	6	64	36	772	1	0
65	8	783	0	0	64	35	773	8	0
65	7	783	12	0	64	34	774	10	6
65	6	783	9	0	64	33	775	8	0
65	5	782	3	6	64	32	776	1	0
65	4	779	13	0	64	31	776	10	0
65	3	775	14	6	64	30	776	17	0
65	2	770	5	0	64	29	777	2	0
65	1	763	4	0	64	28	777	5	0
65	0	756	1	6	64	27	777	5	6
					64	26	777	3	0
					64	25	776	5	0
64	64	588	14	6	64	24	775	6	0
64	63	602	1	0	64	23	774	9	0
64	62	614	16	6	64	22	773	17	0
64	61	626	7	6	64	21	773	14	6
64	60	636	11	6	64	20	775	1	0
64	59	645	12	6	64	19	777	1	6
64	58	654	1	0	64	18	779	17	0
64	57	662	0	0	64	17	783	7	6
64	56	669	15	0	64	16	787	7	0
64	55	677	11	0	64	15	791	11	6
64	54	685	7	0	64	14	795	14	0
64	53	693	4	6	64	13	799	10	0
64	52	701	5	0	64	12	802	14	6
64	51	709	4	0	64	11	805	8	6
64	50	717	9	6	64	10	807	13	0
64	49	725	8	0	64	9	809	8	0
64	48	732	15	6	64	8	810	14	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
64	7	811	8	0	63	33	800	18	6
64	6	811	6	0	63	32	801	13	0
64	5	810	1	0	63	31	802	3	0
64	4	807	10	0	63	30	802	11	6
64	3	803	9	6	63	29	802	18	0
64	2	797	16	0	63	28	803	1	6
64	1	790	10	0	63	27	803	2	6
64	0	783	1	6	63	26	803	0	0
					63	25	802	1	6
					63	24	801	2	6
63	63	616	0	6	63	23	800	5	0
63	62	629	9	6	63	22	799	12	6
63	61	641	12	6	63	21	799	10	0
63	60	652	9	0	63	20	800	17	0
63	59	662	1	0	63	19	802	19	0
63	58	671	0	6	63	18	805	16	6
63	57	679	9	6	63	17	809	9	6
63	56	687	14	0	63	16	813	12	0
63	55	696	0	0	63	15	818	0	6
63	54	704	6	0	63	14	822	6	6
63	53	712	13	0	63	13	826	6	0
63	52	721	3	0	63	12	829	14	6
63	51	729	12	0	63	11	832	12	0
63	50	738	7	6	63	10	834	19	0
63	49	746	15	6	63	9	836	17	0
63	48	754	12	0	63	8	838	5	6
63	47	761	14	0	63	7	839	1	6
63	46	768	1	6	63	6	839	0	6
63	45	773	5	6	63	5	837	16	0
63	44	777	16	0	63	4	835	4	0
63	43	781	13	0	63	3	831	2	0
63	42	784	18	0	63	2	825	5	0
63	41	787	15	6	63	1	817	13	6
63	40	790	0	6	63	0	809	19	6
63	39	792	0	6					
63	38	793	16	6					
63	37	795	11	6	62	62	643	11	0
63	36	797	4	0	62	61	656	7	0
63	35	798	13	6	62	60	667	15	0
63	34	799	18	6	62	59	677	18	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
62	58	687	9	0	62	18	831	11	6
62	57	696	8	6	62	17	835	7	6
62	56	705	3	6	62	16	839	13	0
62	55	713	19	0	62	15	844	5	0
62	54	722	15	0	62	14	848	15	0
62	53	731	12	6	62	13	852	18	6
62	52	740	12	0	62	12	856	10	0
62	51	749	10	6	62	11	859	11	0
62	50	758	16	0	62	10	862	1	6
62	49	767	14	0	62	9	864	2	0
62	48	776	0	0	62	8	865	13	0
62	47	783	11	0	62	7	866	11	0
62	46	790	7	0	62	6	866	11	6
62	45	795	19	0	62	5	865	7	6
62	44	800	16	0	62	4	862	15	0
62	43	804	19	6	62	3	858	11	0
62	42	808	10	6	62	2	852	10	6
62	41	811	13	0	62	1	844	14	6
62	40	814	3	0	62	0	836	14	6
62	39	816	7	0					
62	38	818	7	0					
62	37	820	5	6	61	61	669	15	6
62	36	822	1	0	61	60	681	15	6
62	35	823	13	6	61	59	692	10	0
62	34	825	1	6	61	58	702	11	0
62	33	826	3	6	61	57	712	1	0
62	32	827	0	0	61	56	721	6	0
62	31	827	12	0	61	55	730	12	0
62	30	828	1	6	61	54	739	17	6
62	29	828	9	0	61	53	749	5	0
62	28	828	13	6	61	52	758	14	6
62	27	828	15	0	61	51	768	3	0
62	26	828	13	6	61	50	777	18	0
62	25	827	14	6	61	49	787	5	6
62	24	826	14	6	61	48	796	1	0
62	23	825	17	0	61	47	804	1	0
62	22	825	4	0	61	46	811	5	6
62	21	825	1	0	61	45	817	5	6
62	20	826	9	0	61	44	822	10	0
62	19	828	12	6	61	43	827	0	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
61	42	830	17	0	61	2	878	12	6
61	41	834	5	0	61	1	870	11	6
61	40	836	19	6	61	0	862	6	6
61	39	839	8	0					
61	38	841	12	0					
61	37	843	14	0	60	60	694	6	6
61	36	845	13	0	60	59	705	12	0
61	35	847	9	0	60	58	716	4	0
61	34	848	19	6	60	57	726	4	0
61	33	850	4	0	60	56	735	19	0
61	32	851	2	6	60	55	745	15	0
61	31	851	16	0	60	54	755	10	6
61	30	852	7	6	60	53	765	7	0
61	29	852	16	0	60	52	775	6	6
61	28	853	1	6	60	51	785	4	6
61	27	853	4	0	60	50	795	9	6
61	26	853	2	6	60	49	805	6	6
61	25	852	3	6	60	48	814	11	6
61	24	851	3	6	60	47	823	0	6
61	23	850	5	6	60	46	830	13	6
61	22	849	12	0	60	45	837	1	6
61	21	849	9	0	60	44	842	13	0
61	20	850	17	6	60	43	847	9	6
61	19	853	2	6	60	42	851	12	6
61	18	856	3	6	60	41	855	6	6
61	17	860	1	6	60	40	858	6	0
61	16	864	10	6	60	39	860	19	0
61	15	869	6	0	60	38	863	7	0
61	14	873	19	6	60	37	865	13	0
61	13	878	6	6	60	36	867	15	6
61	12	882	2	0	60	35	869	15	0
61	11	885	6	0	60	34	871	8	0
61	10	887	19	6	60	33	872	15	0
61	9	890	3	0	60	32	873	16	0
61	8	891	16	6	60	31	874	11	6
61	7	892	16	6	60	30	875	4	6
61	6	892	18	6	60	29	875	14	6
61	5	891	15	0	60	28	876	1	0
61	4	889	2	0	60	27	876	4	0
61	3	884	16	0	60	26	876	3	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
60	25	875	4	6	59	47	840	12	0
60	24	874	4	0	59	46	848	13	6
60	23	873	5	6	59	45	855	9	0
60	22	872	12	0	59	44	861	8	0
60	21	872	9	0	59	43	866	11	6
60	20	873	18	6	59	42	871	0	6
60	19	876	4	6	59	41	875	0	0
60	18	879	7	6	59	40	878	4	6
60	17	883	8	0	59	39	881	2	6
60	16	887	19	6	59	38	883	14	6
60	15	892	18	6	59	37	886	5	0
60	14	897	15	6	59	36	888	11	0
60	13	902	6	0	59	35	890	13	6
60	12	906	5	0	59	34	892	10	0
60	11	909	12	0	59	33	893	19	6
60	10	912	9	0	59	32	895	2	6
60	9	914	14	6	59	31	896	0	6
60	8	916	11	0	59	30	896	15	0
60	7	917	13	0	59	29	897	6	0
60	6	917	16	6	59	28	897	14	0
60	5	916	13	6	59	27	897	18	6
60	4	914	0	6	59	26	897	18	6
60	3	909	13	0	59	25	896	19	6
60	2	903	6	6	59	24	895	19	0
60	1	895	1	0	59	23	895	0	6
60	0	886	11	0	59	22	894	6	6
					59	21	894	3	6
					59	20	895	13	6
59	59	717	8	6	59	19	898	0	6
59	58	728	10	6	59	18	901	5	6
59	57	739	0	6	59	17	905	8	0
59	56	749	5	6	59	16	910	2	6
59	55	759	11	0	59	15	915	4	6
59	54	769	16	0	59	14	920	5	0
59	53	780	2	6	59	13	924	19	0
59	52	790	11	6	59	12	929	1	0
59	51	800	18	6	59	11	932	11	6
59	50	811	13	6	59	10	935	11	0
59	49	822	0	0	59	9	938	0	0
59	48	831	14	0	59	8	939	18	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
59	7	941	2	6	58	28	918	14	6
59	6	941	8	0	58	27	919	0	0
59	5	940	6	0	58	26	919	0	6
59	4	937	12	6	58	25	918	2	0
59	3	933	3	6	58	24	917	1	6
59	2	926	14	6	58	23	916	3	0
59	1	918	5	0	58	22	915	9	0
59	0	909	10	0	58	21	915	6	0
					58	20	916	16	6
					58	19	919	5	0
58	58	740	2	6	58	18	922	11	0
58	57	751	2	6	58	17	926	16	0
58	56	761	17	6	58	16	931	13	6
58	55	772	12	6	58	15	936	18	6
58	54	783	7	0	58	14	942	2	0
58	53	794	3	0	58	13	946	19	0
58	52	805	1	0	58	12	951	4	6
58	51	815	18	0	58	11	954	18	0
58	50	827	2	0	58	10	958	0	6
58	49	837	18	0	58	9	960	12	0
58	48	848	1	6	58	8	962	13	6
58	47	857	8	0	58	7	963	19	6
58	46	865	18	0	58	6	964	6	6
58	45	873	1	6	58	5	963	5	6
58	44	879	7	6	58	4	960	11	6
58	43	884	18	0	58	3	956	1	6
58	42	889	13	6	58	2	949	10	0
58	41	893	19	0	58	1	940	16	6
58	40	897	9	0	58	0	931	17	0
58	39	900	11	6					
58	38	903	8	6					
58	37	906	2	6	57	57	762	12	6
58	36	908	12	6	57	56	773	17	0
58	35	910	18	6	57	55	785	1	6
58	34	912	18	0	57	54	796	5	6
58	33	914	10	6	57	53	807	10	6
58	32	915	16	0	57	52	818	18	6
58	31	916	16	0	57	51	830	4	6
58	30	917	12	6	57	50	841	18	6
58	29	918	5	0	57	49	853	3	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
57	48	863	16	0	57	8	984	18	0
57	47	873	11	6	57	7	986	6	6
57	46	882	10	0	57	6	986	15	0
57	45	890	1	0	57	5	985	14	6
57	44	896	15	0	57	4	983	1	0
57	43	902	12	6	57	3	978	10	0
57	42	907	14	6	57	2	971	15	6
57	41	912	6	0	57	1	962	18	6
57	40	916	1	0	57	0	953	14	6
57	39	919	8	6					
57	38	922	10	0					
57	37	925	8	6	56	56	785	10	6
57	36	928	2	6	56	55	797	5	0
57	35	930	12	0	56	54	808	18	0
57	34	932	15	0	56	53	820	13	0
57	33	934	10	6	56	52	832	10	0
57	32	935	18	6	56	51	844	5	6
57	31	937	0	6	56	50	856	9	0
57	30	937	19	0	56	49	868	3	6
57	29	938	13	6	56	48	879	5	0
57	28	939	4	6	56	47	889	9	6
57	27	939	11	0	56	46	898	16	6
57	26	939	13	0	56	45	906	15	6
57	25	938	14	6	56	44	913	17	0
57	24	937	14	0	56	43	920	1	6
57	23	936	15	6	56	42	925	10	0
57	22	936	1	6	56	41	930	7	6
57	21	935	18	6	56	40	934	8	6
57	20	937	10	0	56	39	938	1	0
57	19	939	19	6	56	38	941	7	6
57	18	943	7	6	56	37	944	10	6
57	17	947	14	6	56	36	947	8	6
57	16	952	14	6	56	35	950	2	0
57	15	958	2	6	56	34	952	8	0
57	14	963	9	6	56	33	954	6	6
57	13	968	9	6	56	32	955	17	6
57	12	972	18	0	56	31	957	2	0
57	11	976	14	6	56	30	958	2	6
57	10	980	0	0	56	29	958	19	0
57	9	982	14	0	56	28	959	11	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
56	27	959	19	6	55	45	923	12	0
56	26	960	2	0	55	44	931	1	0
56	25	959	4	6	55	43	937	12	6
56	24	958	4	6	55	42	943	8	0
56	23	957	5	6	55	41	948	11	6
56	22	956	11	6	55	40	952	18	6
56	21	956	9	0	55	39	956	16	6
56	20	958	1	0	55	38	960	8	0
56	19	960	11	6	55	37	963	15	6
56	18	964	1	6	55	36	966	18	0
56	17	968	10	6	55	35	969	15	0
56	16	973	13	0	55	34	972	5	0
56	15	979	4	0	55	33	974	7	0
56	14	984	14	0	55	32	976	0	6
56	13	989	17	6	55	31	977	7	6
56	12	994	9	6	55	30	978	10	0
56	11	998	9	0	55	29	979	8	6
56	10	1001	17	6	55	28	980	3	0
56	9	1004	14	0	55	27	980	12	0
56	8	1007	0	0	55	26	980	16	0
56	7	1008	11	0	55	25	979	19	0
56	6	1009	1	0	55	24	978	19	6
56	5	1008	1	6	55	23	978	0	6
56	4	1005	8	0	55	22	977	7	0
56	3	1000	16	0	55	21	977	4	6
56	2	993	19	6	55	20	978	17	6
56	1	984	18	6	55	19	981	9	6
56	0	975	10	6	55	18	985	0	6
					55	17	989	12	6
					55	16	994	17	6
55	55	809	8	6	55	15	1000	11	6
55	54	821	11	6	55	14	1006	4	6
55	53	833	15	6	55	13	1011	11	6
55	52	846	2	6	55	12	1016	6	0
55	51	858	7	6	55	11	1020	8	6
55	50	871	0	6	55	10	1024	0	0
55	49	883	4	6	55	9	1026	19	6
55	48	894	15	6	55	8	1029	8	0
55	47	905	9	0	55	7	1031	1	0
55	46	915	4	6	55	6	1031	13	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
55	5	1030	14	6	54	22	998	5	6
55	4	1028	1	0	54	21	998	3	6
55	3	1023	7	6	54	20	999	17	6
55	2	1016	9	0	54	19	1002	11	0
55	1	1007	4	6	54	18	1006	4	0
55	0	997	12	0	54	17	1010	18	0
					54	16	1016	5	6
					54	15	1022	2	6
54	54	834	4	0	54	14	1027	19	0
54	53	846	17	6	54	13	1033	9	0
54	52	859	14	0	54	12	1038	7	0
54	51	872	9	0	54	11	1042	12	6
54	50	885	11	6	54	10	1046	6	6
54	49	898	5	6	54	9	1049	8	6
54	48	910	5	6	54	8	1052	0	0
54	47	921	8	6	54	7	1053	15	0
54	46	931	12	6	54	6	1054	8	6
54	45	940	8	0	54	5	1053	11	0
54	44	948	5	0	54	4	1050	17	6
54	43	955	4	0	54	3	1046	3	6
54	42	961	6	0	54	2	1039	2	6
54	41	966	16	6	54	1	1029	14	0
54	40	971	9	0	54	0	1019	17	6
54	39	975	13	0					
54	38	979	9	6					
54	37	983	2	0	53	53	860	1	6
54	36	986	9	0	53	52	873	7	6
54	35	989	10	6	53	51	886	12	0
54	34	992	4	0	53	50	900	4	6
54	33	994	9	0	53	49	913	8	0
54	32	996	6	0	53	48	925	18	0
54	31	997	15	6	53	47	937	10	0
54	30	999	0	6	53	46	948	3	0
54	29	1000	1	0	53	45	957	7	0
54	28	1000	17	0	53	44	965	12	0
54	27	1001	8	0	53	43	972	18	6
54	26	1001	13	6	53	42	979	7	6
54	25	1000	17	0	53	41	985	4	6
54	24	999	17	6	53	40	990	3	6
54	23	998	19	6	53	39	994	13	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
53	38	908	15	0	52	52	887	3	6
53	37	1002	12	6	52	51	900	17	6
53	36	1006	4	0	52	50	915	0	6
53	35	1009	10	0	52	49	928	14	0
53	34	1012	7	6	52	48	941	13	6
53	33	1014	16	6	52	47	953	15	0
53	32	1016	16	0	52	46	964	17	6
53	31	1018	8	6	52	45	974	10	0
53	30	1019	16	6	52	44	983	3	0
53	29	1020	19	0	52	43	990	17	0
53	28	1021	17	0	52	42	997	13	6
53	27	1022	9	6	52	41	1003	17	6
53	26	1022	16	6	52	40	1009	2	6
53	25	1022	0	6	52	39	1013	18	0
53	24	1021	2	0	52	38	1018	5	6
53	23	1020	4	0	52	37	1022	8	6
53	22	1019	10	6	52	36	1026	5	0
53	21	1019	8	6	52	35	1029	15	0
53	20	1021	4	0	52	34	1032	17	0
53	19	1023	18	6	52	33	1035	9	6
53	18	1027	13	6	52	32	1037	13	0
53	17	1032	10	0	52	31	1039	8	0
53	16	1038	0	6	52	30	1040	19	0
53	15	1044	0	6	52	29	1042	4	0
53	14	1050	0	6	52	28	1043	4	0
53	13	1055	13	6	52	27	1043	18	6
53	12	1060	14	6	52	26	1044	6	6
53	11	1065	3	6	52	25	1043	12	0
53	10	1069	0	0	52	24	1042	13	6
53	9	1072	5	0	52	23	1041	16	0
53	8	1074	19	0	52	22	1041	3	0
53	7	1076	16	0	52	21	1041	2	0
53	6	1077	11	6	52	20	1042	18	0
53	5	1076	15	0	52	19	1045	14	6
53	4	1074	1	6	52	18	1049	11	6
53	3	1069	6	6	52	17	1054	10	0
53	2	1062	3	0	52	16	1060	3	6
53	1	1052	11	0	52	15	1066	7	0
53	0	1042	10	0	52	14	1072	10	0
					52	13	1078	6	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
52	12	1083	11	0	51	26	1065	19	0
52	11	1088	2	6	51	25	1065	5	6
52	10	1092	2	6	51	24	1064	8	0
52	9	1095	10	0	51	23	1063	11	0
52	8	1098	6	0	51	22	1062	18	6
52	7	1100	5	6	51	21	1062	17	6
52	6	1101	3	0	51	20	1064	15	6
52	5	1100	7	6	51	19	1067	13	0
52	4	1097	14	0	51	18	1071	12	6
52	3	1092	18	0	51	17	1076	13	6
52	2	1085	12	0	51	16	1082	10	0
52	1	1075	16	6	51	15	1088	16	6
52	0	1065	11	0	51	14	1095	3	0
					51	13	1101	3	0
					51	12	1106	10	6
51	51	915	2	0	51	11	1111	5	6
51	50	929	15	0	51	10	1115	8	0
51	49	943	18	6	51	9	1118	18	6
51	48	957	8	6	51	8	1121	17	6
51	47	969	19	6	51	7	1123	19	0
51	46	981	11	0	51	6	1124	18	0
51	45	991	12	6	51	5	1124	3	6
51	44	1000	13	6	51	4	1121	10	6
51	43	1008	15	6	51	3	1116	13	0
51	42	1015	19	6	51	2	1109	5	0
51	41	1022	10	6	51	1	1099	5	6
51	40	1028	2	0	51	0	1088	16	0
51	39	1033	3	6					
51	38	1037	16	6					
51	37	1042	5	0	50	50	944	18	0
51	36	1046	6	6	50	49	959	12	0
51	35	1050	1	6	50	48	973	12	0
51	34	1053	8	0	50	47	986	13	0
51	33	1056	4	6	50	46	998	14	6
51	32	1058	11	0	50	45	1009	4	6
51	31	1060	9	6	50	44	1018	14	6
51	30	1062	3	0	50	43	1027	4	6
51	29	1063	11	0	50	42	1034	16	0
51	28	1064	13	0	50	41	1041	14	0
51	27	1065	9	6	50	40	1047	12	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
50	39	1053	0	0	49	49	974	16	6
50	38	1057	19	0	49	48	989	6	6
50	37	1062	13	0	49	47	1002	17	6
50	36	1067	0	0	49	46	1015	8	6
50	35	1071	0	6	49	45	1026	8	0
50	34	1074	11	0	49	44	1036	6	6
50	33	1077	12	0	49	43	1045	4	6
50	32	1080	2	6	49	42	1053	4	0
50	31	1082	4	6	49	41	1060	9	6
50	30	1084	0	6	49	40	1066	14	6
50	29	1085	11	0	49	39	1072	8	6
50	28	1086	16	0	49	38	1077	14	0
50	27	1087	14	0	49	37	1082	13	6
50	26	1088	6	0	49	36	1087	6	0
50	25	1087	13	0	49	35	1091	11	6
50	24	1086	16	6	49	34	1095	7	0
50	23	1086	0	0	49	33	1098	12	0
50	22	1085	8	0	49	32	1101	6	6
50	21	1085	8	0	49	31	1103	12	0
50	20	1087	7	0	49	30	1105	11	6
50	19	1090	6	6	49	29	1107	5	0
50	18	1094	8	0	49	28	1108	12	0
50	17	1099	12	0	49	27	1109	12	6
50	16	1105	11	6	49	26	1110	6	0
50	15	1112	1	6	49	25	1109	14	6
50	14	1118	11	6	49	24	1108	19	0
50	13	1124	15	0	49	23	1108	3	6
50	12	1130	6	0	49	22	1107	12	0
50	11	1135	4	0	49	21	1107	12	6
50	10	1139	10	0	49	20	1109	13	0
50	9	1143	3	0	49	19	1112	14	6
50	8	1146	4	6	49	18	1116	18	0
50	7	1148	8	6	49	17	1122	4	6
50	6	1149	9	0	49	16	1128	7	6
50	5	1148	15	6	49	15	1135	1	0
50	4	1146	2	6	49	14	1141	14	6
50	3	1141	4	0	49	13	1148	1	6
50	2	1133	14	0	49	12	1153	16	0
50	1	1123	10	6	49	11	1158	17	0
50	0	1112	16	6	49	10	1163	6	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
49	9	1167	2	0	48	20	1131	7	0
49	8	1170	6	0	48	19	1134	10	6
49	7	1172	12	6	48	18	1138	16	0
49	6	1173	15	0	48	17	1144	5	6
49	5	1173	2	6	48	16	1150	11	6
49	4	1170	9	6	48	15	1157	8	6
49	3	1165	10	0	48	14	1164	6	0
49	2	1157	17	6	48	13	1170	16	6
49	1	1147	10	6	48	12	1176	14	6
49	0	1136	12	0	48	11	1181	19	0
					48	10	1186	10	6
					48	9	1190	9	6
48	48	1004	7	0	48	8	1193	16	6
48	47	1018	7	6	48	7	1196	5	0
48	46	1031	8	6	48	6	1197	9	6
48	45	1042	16	6	48	5	1196	18	0
48	44	1053	4	0	48	4	1194	5	0
48	43	1062	10	6	48	3	1189	4	6
48	42	1070	17	6	48	2	1181	9	6
48	41	1078	10	0	48	1	1170	19	0
48	40	1085	2	0	48	0	1159	16	0
48	39	1091	3	0					
48	38	1096	14	6					
48	37	1102	0	0	47	47	1032	18	6
48	36	1106	18	0	47	46	1046	8	6
48	35	1111	8	6	47	45	1058	6	0
48	34	1115	9	0	47	44	1069	1	6
48	33	1118	18	6	47	43	1078	16	6
48	32	1121	17	0	47	42	1087	11	0
48	31	1124	6	6	47	41	1095	11	6
48	30	1126	9	6	47	40	1102	10	6
48	29	1128	5	6	47	39	1108	17	6
48	28	1129	15	6	47	38	1114	15	6
48	27	1130	18	6	47	37	1120	7	0
48	26	1131	14	0	47	36	1125	10	6
48	25	1131	3	6	47	35	1130	6	6
48	24	1130	9	0	47	34	1134	12	0
48	23	1129	14	6	47	33	1138	6	0
48	22	1129	4	0	47	32	1141	9	0
48	21	1129	5	0	47	31	1144	2	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
47	30	1146	8	0	46	39	1125	11	0
47	29	1148	7	6	46	38	1131	15	0
47	28	1150	0	6	46	37	1137	13	0
47	27	1151	5	6	46	36	1143	2	0
47	26	1152	3	6	46	35	1148	3	6
47	25	1151	14	6	46	34	1152	14	0
47	24	1151	1	0	46	33	1156	12	6
47	23	1150	7	6	46	32	1159	19	6
47	22	1149	18	0	46	31	1162	16	6
47	21	1150	0	0	46	30	1165	6	6
47	20	1152	3	6	46	29	1167	9	6
47	19	1155	8	6	46	28	1169	5	0
47	18	1159	16	6	46	27	1170	13	0
47	17	1165	9	0	46	26	1171	13	0
47	16	1171	18	0	46	25	1171	5	6
47	15	1178	18	6	46	24	1170	13	6
47	14	1185	19	6	46	23	1170	1	0
47	13	1192	13	6	46	22	1169	12	6
47	12	1198	14	6	46	21	1169	15	6
47	11	1204	2	6	46	20	1172	0	6
47	10	1208	17	6	46	19	1175	7	6
47	9	1212	19	0	46	18	1179	18	0
47	8	1216	8	6	46	17	1185	13	0
47	7	1218	19	6	46	16	1192	5	0
47	6	1220	5	6	46	15	1199	9	0
47	5	1219	15	0	46	14	1206	13	0
47	4	1217	2	6	46	13	1213	11	0
47	3	1212	1	6	46	12	1219	15	6
47	2	1204	4	0	46	11	1225	6	6
47	1	1193	10	0	46	10	1230	4	6
47	0	1182	3	0	46	9	1234	9	0
					46	8	1238	0	6
					46	7	1240	14	0
46	46	1060	7	6	46	6	1242	2	0
46	45	1072	14	0	46	5	1241	12	6
46	44	1083	18	6	46	4	1239	0	6
46	43	1094	1	0	46	3	1233	18	6
46	42	1103	4	0	46	2	1225	19	0
46	41	1111	11	6	46	1	1215	1	6
46	40	1118	17	6	46	0	1203	11	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
45	45	1085	9	0	45	5	1261	15	6
45	44	1097	1	6	45	4	1259	3	6
45	43	1107	12	6	45	3	1254	1	0
45	42	1117	2	6	45	2	1246	0	6
45	41	1125	17	6	45	1	1235	0	0
45	40	1133	10	0	45	0	1223	5	6
45	39	1140	10	6					
45	38	1147	0	6					
45	37	1153	4	6	44	44	1109	2	0
45	36	1158	19	0	44	43	1120	0	6
45	35	1164	6	0	44	42	1129	18	6
45	34	1169	1	6	44	41	1139	0	6
45	33	1173	5	0	44	40	1147	0	0
45	32	1176	16	0	44	39	1154	7	0
45	31	1179	17	0	44	38	1161	3	0
45	30	1182	10	6	44	37	1167	12	6
45	29	1184	17	0	44	36	1173	13	0
45	28	1186	15	6	44	35	1179	5	0
45	27	1188	6	0	44	34	1184	6	0
45	26	1189	8	6	44	33	1188	14	0
45	25	1189	3	0	44	32	1192	9	6
45	24	1188	12	0	44	31	1195	14	6
45	23	1188	1	0	44	30	1198	12	0
45	22	1187	13	6	44	29	1201	1	6
45	21	1187	17	6	44	28	1203	3	0
45	20	1190	4	6	44	27	1204	16	6
45	19	1193	13	0	44	26	1206	1	0
45	18	1198	6	0	44	25	1205	18	0
45	17	1204	3	6	44	24	1205	8	6
45	16	1210	18	6	44	23	1204	18	6
45	15	1218	5	6	44	22	1204	12	0
45	14	1225	13	0	44	21	1204	18	0
45	13	1232	14	0	44	20	1207	6	0
45	12	1239	2	0	44	19	1210	17	0
45	11	1244	16	0	44	18	1215	11	6
45	10	1249	17	0	44	17	1221	12	0
45	9	1254	4	0	44	16	1228	10	0
45	8	1257	18	6	44	15	1236	0	0
45	7	1260	14	0	44	14	1243	11	0
45	6	1262	4	0	44	13	1250	15	0

TABLE II—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
44	12	1257	6	0	43	18	1231	15	6
44	11	1263	3	0	43	17	1237	18	6
44	10	1268	6	6	43	16	1244	19	6
44	9	1272	16	6	43	15	1252	12	6
44	8	1276	13	6	43	14	1260	6	6
44	7	1279	11	0	43	13	1267	13	6
44	6	1281	3	0	43	12	1274	7	6
44	5	1280	16	0	43	11	1280	7	6
44	4	1278	4	6	43	10	1285	14	0
44	3	1273	1	6	43	9	1290	6	6
44	2	1264	19	0	43	8	1294	6	0
44	1	1253	15	6	43	7	1297	5	6
44	0	1241	18	0	43	6	1298	19	0
					43	5	1298	13	6
					43	4	1296	2	6
43	43	1131	7	0	43	3	1290	19	0
43	42	1141	12	0	43	2	1282	15	0
43	41	1151	1	0	43	1	1271	9	6
43	40	1159	7	0	43	0	1259	9	0
43	39	1167	0	6					
43	38	1174	3	0					
43	37	1180	18	0	42	42	1152	4	0
43	36	1187	4	0	42	41	1162	0	0
43	35	1193	1	6	42	40	1170	12	6
43	34	1198	7	0	42	39	1178	12	0
43	33	1203	0	0	42	38	1186	0	6
43	32	1207	0	0	42	37	1193	1	6
43	31	1210	9	0	42	36	1199	13	6
43	30	1213	10	0	42	35	1205	16	0
43	29	1216	3	0	42	34	1211	6	6
43	28	1218	8	0	42	33	1216	4	0
43	27	1220	4	6	42	32	1220	8	6
43	26	1221	11	6	42	31	1224	1	6
43	25	1221	10	0	42	30	1227	6	6
43	24	1221	2	6	42	29	1230	3	0
43	23	1220	14	0	42	28	1232	11	0
43	22	1220	9	0	42	27	1234	10	6
43	21	1220	16	0	42	26	1236	0	6
43	20	1223	6	0	42	25	1236	1	0
43	19	1226	18	6	42	24	1235	15	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
42	23	1235	8	6	41	27	1248	0	0
42	22	1235	5	0	41	26	1249	12	6
42	21	1235	13	0	41	25	1249	15	6
42	20	1238	4	6	41	24	1249	12	0
42	19	1241	19	6	41	23	1249	6	6
42	18	1246	18	6	41	22	1249	4	6
42	17	1253	4	0	41	21	1249	14	0
42	16	1260	7	6	41	20	1252	7	6
42	15	1268	3	0	41	19	1256	4	6
42	14	1276	0	6	41	18	1261	6	0
42	13	1283	10	6	41	17	1267	13	6
42	12	1290	7	6	41	16	1274	19	6
42	11	1296	10	0	41	15	1282	18	6
42	10	1301	19	0	41	14	1290	18	6
42	9	1306	14	6	41	13	1298	11	6
42	8	1310	16	0	41	12	1305	11	0
42	7	1313	18	0	41	11	1311	16	6
42	6	1315	13	6	41	10	1317	8	6
42	5	1315	9	0	41	9	1322	6	0
42	4	1312	18	6	41	8	1326	10	0
42	3	1307	15	0	41	7	1329	14	6
42	2	1299	10	0	41	6	1331	11	6
42	1	1288	2	0	41	5	1331	8	0
42	0	1275	18	6	41	4	1328	18	6
					41	3	1323	14	6
					41	2	1315	8	6
41	41	1172	2	6	41	1	1303	18	6
41	40	1181	1	6	41	0	1291	12	6
41	39	1189	7	6					
41	38	1197	2	0					
41	37	1204	8	6	40	40	1190	7	0
41	36	1211	6	0	40	39	1198	18	6
41	35	1217	13	6	40	38	1206	19	0
41	34	1223	9	6	40	37	1214	11	6
41	33	1228	11	6	40	36	1221	14	0
41	32	1233	0	6	40	35	1228	7	0
41	31	1236	17	6	40	34	1234	7	6
41	30	1240	6	0	40	33	1239	14	6
41	29	1243	6	6	40	32	1244	7	6
41	28	1245	17	6	40	31	1248	8	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
40	30	1252	1	0	39	32	1255	0	6
40	29	1255	5	0	39	31	1259	5	6
40	28	1257	19	6	39	30	1263	2	0
40	27	1260	5	0	39	29	1266	9	6
40	26	1262	0	6	39	28	1269	7	6
40	25	1262	5	6	39	27	1271	16	0
40	24	1262	4	0	39	26	1273	14	0
40	23	1262	0	6	39	25	1274	1	6
40	22	1262	0	0	39	24	1274	2	0
40	21	1262	11	6	39	23	1274	0	6
40	20	1265	6	6	39	22	1274	2	0
40	19	1269	5	6	39	21	1274	15	0
40	18	1274	9	0	39	20	1277	12	0
40	17	1280	19	0	39	19	1281	12	6
40	16	1288	8	0	39	18	1286	18	6
40	15	1296	9	6	39	17	1293	11	0
40	14	1304	12	0	39	16	1301	2	6
40	13	1312	8	0	39	15	1309	6	6
40	12	1319	10	6	39	14	1317	12	0
40	11	1325	18	6	36	13	1325	10	6
40	10	1331	12	6	39	12	1332	15	6
40	9	1336	12	6	39	11	1339	6	0
40	8	1340	19	0	39	10	1345	3	0
40	7	1344	5	6	39	9	1350	5	6
40	6	1346	4	0	39	8	1354	14	0
40	5	1346	2	0	39	7	1358	2	0
40	4	1343	13	0	39	6	1360	2	6
40	3	1338	9	0	39	5	1360	2	0
40	2	1330	2	0	39	4	1357	13	6
40	1	1318	10	6	39	3	1352	10	0
40	0	1306	2	0	39	2	1344	2	0
					39	1	1332	8	6
					39	0	1319	18	0
39	39	1207	16	0					
39	38	1216	2	0					
39	37	1224	0	0	38	38	1224	13	6
39	36	1231	8	0	38	37	1232	17	0
39	35	1238	6	0	38	36	1240	10	0
39	34	1244	11	6	38	35	1247	13	6
39	33	1250	3	0	38	34	1254	3	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
38	33	1259	19	6	37	33	1269	7	6
38	32	1265	1	6	37	32	1274	13	6
38	31	1269	10	6	37	31	1279	7	0
38	30	1273	11	0	37	30	1283	11	0
38	29	1277	1	6	37	29	1287	5	6
38	28	1280	3	0	37	28	1290	10	6
38	27	1282	14	6	37	27	1293	5	0
38	26	1284	16	0	37	26	1295	9	0
38	25	1285	6	0	37	25	1296	1	6
38	24	1285	8	6	37	24	1296	6	6
38	23	1285	8	6	37	23	1296	9	0
38	22	1285	12	0	37	22	1296	14	0
38	21	1286	6	6	37	21	1297	10	6
38	20	1289	6	0	37	20	1300	11	6
38	19	1293	8	6	37	19	1304	16	6
38	18	1298	16	6	37	18	1310	7	0
38	17	1305	11	6	37	17	1317	4	0
38	16	1313	5	6	37	16	1325	0	6
38	15	1321	12	6	37	15	1333	10	0
38	14	1330	0	6	37	14	1342	1	0
38	13	1338	2	0	37	13	1350	5	0
38	12	1345	9	6	37	12	1357	15	0
38	11	1352	2	6	37	11	1364	10	6
38	10	1358	1	6	37	10	1370	12	0
38	9	1363	6	0	37	9	1375	19	0
38	8	1367	17	0	37	8	1380	12	0
38	7	1371	7	0	37	7	1384	4	0
38	6	1373	9	6	37	6	1386	8	0
38	5	1373	10	0	37	5	1386	10	0
38	4	1371	2	6	37	4	1384	3	0
38	3	1365	18	6	37	3	1378	19	6
38	2	1357	10	0	37	2	1370	10	0
38	1	1345	15	0	37	1	1358	13	6
38	0	1333	2	6	37	0	1345	19	6
37	37	1241	5	6	36	36	1257	7	6
37	36	1249	4	0	36	35	1265	0	6
37	35	1256	12	0	36	34	1272	0	0
37	34	1263	7	0	36	33	1278	5	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
36	32	1283	15	6	35	30	1302	0	0
36	31	1288	13	0	35	29	1306	1	6
36	30	1293	1	0	35	28	1309	13	0
36	29	1296	19	0	35	27	1312	14	0
36	28	1300	7	0	35	26	1315	4	0
36	27	1303	5	0	35	25	1316	1	6
36	26	1305	12	0	35	24	1316	11	0
36	25	1306	7	0	35	23	1316	17	6
36	24	1306	14	0	35	22	1317	6	0
36	23	1306	18	6	35	21	1318	7	0
36	22	1307	5	6	35	20	1321	12	6
36	21	1308	4	0	35	19	1326	1	6
36	20	1311	7	0	35	18	1331	16	6
36	19	1315	14	6	35	17	1338	18	6
36	18	1321	7	0	35	16	1347	0	6
36	17	1328	6	6	35	15	1355	15	0
36	16	1336	5	6	35	14	1364	11	6
36	15	1344	18	0	35	13	1373	0	6
36	14	1353	11	6	35	12	1380	15	6
36	13	1361	18	0	35	11	1387	16	0
36	12	1369	10	6	35	10	1394	2	0
36	11	1376	8	6	35	9	1399	13	0
36	10	1382	12	0	35	8	1404	10	0
36	9	1388	1	0	35	7	1408	6	0
36	8	1392	16	6	35	6	1410	13	0
36	7	1396	10	6	35	5	1410	17	6
36	6	1398	16	0	35	4	1408	12	0
36	5	1398	19	0	35	3	1403	9	0
36	4	1396	13	0	35	2	1394	19	0
36	3	1391	9	6	35	1	1382	19	6
36	2	1383	0	0	35	0	1370	2	0
36	1	1371	2	0					
36	0	1358	6	0					
					34	34	1287	11	6
					34	33	1294	5	0
35	35	1272	18	0	34	32	1300	4	0
35	34	1280	2	6	34	31	1305	9	6
35	33	1286	12	0	34	30	1310	5	0
35	32	1292	6	6	34	29	1314	10	0
35	31	1297	8	0	34	28	1318	5	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
34	27	1321	9	0	33	23	1334	12	6
34	26	1324	2	0	33	22	1335	5	6
34	25	1325	2	0	33	21	1336	9	6
34	24	1325	14	0	33	20	1339	19	6
34	23	1326	2	6	33	19	1344	13	0
34	22	1326	13	0	33	18	1350	12	6
34	21	1327	16	0	33	17	1358	0	0
34	20	1331	3	6	33	16	1366	6	6
34	19	1335	15	0	33	15	1375	6	6
34	18	1341	12	6	33	14	1384	8	0
34	17	1348	17	0	33	13	1393	2	0
34	16	1357	1	0	33	12	1401	2	0
34	15	1365	18	6	33	11	1408	7	0
34	14	1374	17	6	33	10	1414	17	0
34	13	1383	9	0	33	9	1420	12	6
34	12	1391	6	6	33	8	1425	13	6
34	11	1398	9	0	33	7	1429	13	0
34	10	1404	17	6	33	6	1432	3	0
34	9	1410	10	6	33	5	1432	10	0
34	8	1415	10	0	33	4	1430	6	0
34	7	1419	7	6	33	3	1425	3	6
34	6	1421	16	0	33	2	1416	12	6
34	5	1422	2	0	33	1	1404	11	6
34	4	1419	17	0	33	0	1391	11	0
34	3	1414	14	0					
34	2	1406	3	6					
34	1	1394	3	6	32	32	1313	12	6
34	0	1381	4	6	32	31	1319	5	6
					32	30	1324	8	6
					32	29	1329	0	6
33	33	1301	3	0	32	28	1333	2	0
33	32	1307	6	0	32	27	1336	12	6
33	31	1312	15	0	32	26	1339	11	6
33	30	1317	14	6	32	25	1340	16	6
33	29	1322	3	0	32	24	1341	13	0
33	28	1326	1	6	32	23	1342	6	6
33	27	1329	8	6	32	22	1343	1	6
33	26	1332	4	6	32	21	1344	8	0
33	25	1333	7	0	32	20	1348	0	0
33	24	1334	1	0	32	19	1352	15	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
32	18	1358	17	6	31	12	1418	6	6
32	17	1366	7	0	31	11	1425	15	6
32	16	1374	16	0	31	10	1432	10	0
32	15	1383	18	6	31	9	1438	9	0
32	14	1393	2	6	31	8	1443	14	0
32	13	1401	19	0	31	7	1447	16	6
32	12	1410	1	6	31	6	1450	10	0
32	11	1417	8	6	31	5	1450	19	0
32	10	1424	1	0	31	4	1448	17	0
32	9	1429	18	0	31	3	1443	15	0
32	8	1435	1	0	31	2	1435	3	6
32	7	1439	2	0	31	1	1423	1	0
32	6	1441	14	0	31	0	1409	18	6
32	5	1442	2	0					
32	4	1439	19	0					
32	3	1434	16	6	30	30	1335	18	6
32	2	1426	5	6	30	29	1340	17	0
32	1	1414	3	6	30	28	1345	5	0
32	0	1401	2	0	30	27	1349	1	6
					30	26	1352	6	0
					30	25	1353	16	6
31	31	1325	2	0	30	24	1354	17	6
31	30	1330	8	6	30	23	1355	15	6
31	29	1335	4	0	30	22	1356	15	0
31	28	1339	9	0	30	21	1358	5	6
31	27	1343	2	6	30	20	1362	1	6
31	26	1346	4	0	30	19	1367	2	0
31	25	1347	12	0	30	18	1373	8	0
31	24	1348	10	6	30	17	1381	2	6
31	23	1349	6	0	30	16	1389	16	0
31	22	1350	3	6	30	15	1399	3	6
31	21	1351	12	0	30	14	1408	12	0
31	20	1355	6	0	30	13	1417	13	6
31	19	1360	4	0	30	12	1426	0	6
31	18	1366	8	0	30	11	1433	11	6
31	17	1374	0	0	30	10	1440	8	0
31	16	1382	11	6	30	9	1446	9	6
31	15	1391	16	6	30	8	1451	16	0
31	14	1401	2	6	30	7	1456	0	6
31	13	1410	2	0	30	6	1458	15	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
30	5	1459	5	6	28	28	1355	4	6
30	4	1457	4	0	28	27	1359	6	0
30	3	1452	2	0	28	26	1362	16	6
30	2	1443	11	0	28	25	1364	12	0
30	1	1431	7	6	28	24	1365	18	0
30	0	1418	4	6	28	23	1367	0	6
					28	22	1368	4	0
					28	21	1369	18	6
29	29	1345	19	6	28	20	1373	19	0
29	28	1350	10	6	28	19	1379	3	6
29	27	1354	9	6	28	18	1385	14	0
29	26	1357	17	0	28	17	1393	13	0
29	25	1359	10	0	28	16	1402	11	6
29	24	1360	13	6	28	15	1412	3	6
29	23	1361	13	6	28	14	1421	16	6
29	22	1362	15	0	28	13	1431	2	6
29	21	1364	7	6	28	12	1439	13	6
29	20	1368	6	0	28	11	1447	9	0
29	19	1373	8	6	28	10	1454	9	6
29	18	1379	17	0	28	9	1460	14	0
29	17	1387	13	6	28	8	1466	4	0
29	16	1396	9	6	28	7	1470	12	0
29	15	1405	19	6	28	6	1473	9	6
29	14	1415	10	0	28	5	1474	2	0
29	13	1424	14	0	28	4	1472	2	6
29	12	1433	3	0	28	3	1467	1	6
29	11	1440	16	0	28	2	1458	10	0
29	10	1447	14	6	28	1	1446	6	0
29	9	1453	17	6	28	0	1433	1	0
29	8	1459	6	0					
29	7	1463	12	0					
29	6	1466	8	0	27	27	1363	11	6
29	5	1466	19	6	27	26	1367	4	6
29	4	1464	19	0	27	25	1369	2	0
29	3	1459	18	0	27	24	1370	10	6
29	2	1451	6	6	27	23	1371	15	0
29	1	1439	3	0	27	22	1373	1	0
29	0	1425	18	6	27	21	1374	17	6
					27	20	1379	0	0
					27	19	1384	6	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
27	18	1390	19	6	26	7	1482	12	6
27	17	1399	0	0	26	6	1485	13	0
27	16	1408	1	0	26	5	1486	8	0
27	15	1417	15	0	26	4	1484	9	6
27	14	1427	10	6	26	3	1479	10	0
27	13	1436	18	6	26	2	1470	19	0
27	12	1445	12	0	26	1	1458	14	0
27	11	1453	9	0	26	0	1445	8	6
27	10	1460	11	6					
27	9	1466	18	0					
27	8	1472	9	6	25	25	1375	2	6
27	7	1476	19	0	25	24	1376	15	6
27	6	1479	18	0	25	23	1378	4	0
27	5	1480	11	6	25	22	1379	14	0
27	4	1478	13	0	25	21	1381	14	6
27	3	1473	12	6	25	20	1386	1	0
27	2	1465	1	6	25	19	1391	11	6
27	1	1452	16	6	25	18	1398	8	6
27	0	1439	11	6	25	17	1406	13	6
					25	16	1415	18	0
					25	15	1425	16	6
26	26	1370	19	6	25	14	1435	15	6
26	25	1373	0	0	25	13	1445	7	6
26	24	1374	10	6	25	12	1454	4	6
26	23	1375	17	0	25	11	1462	5	6
26	22	1377	5	0	25	10	1469	11	6
26	21	1379	3	6	25	9	1476	1	0
26	20	1383	8	0	25	8	1481	16	0
26	19	1388	17	0	25	7	1486	8	0
26	18	1395	11	6	25	6	1489	9	6
26	17	1403	14	6	25	5	1490	6	0
26	16	1412	17	6	25	4	1488	8	6
26	15	1422	14	0	25	3	1483	9	6
26	14	1432	11	6	25	2	1474	19	0
26	13	1442	1	6	25	1	1462	14	0
26	12	1450	16	6	25	0	1449	8	6
26	11	1458	16	0					
26	10	1466	0	0					
26	9	1472	8	6	24	24	1378	10	6
26	8	1478	2	0	24	23	1380	1	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
24	22	1381	13	0	23	8	1487	17	6
24	21	1383	15	6	23	7	1492	12	6
24	20	1388	4	0	23	6	1495	16	6
24	19	1393	16	6	23	5	1496	15	0
24	18	1400	15	0	23	4	1494	19	6
24	17	1409	1	6	23	3	1490	2	0
24	16	1418	8	0	23	2	1481	12	6
24	15	1428	8	6	23	1	1469	8	0
24	14	1438	9	6	23	0	1456	2	6
24	13	1448	3	0					
24	12	1457	1	6					
24	11	1465	4	6	22	22	1385	3	6
24	10	1472	11	6	22	21	1387	9	6
24	9	1479	3	0	22	20	1392	1	6
24	8	1484	19	6	22	19	1397	18	0
24	7	1489	13	0	22	18	1405	0	0
24	6	1492	15	6	22	17	1413	10	0
24	5	1493	13	0	22	16	1423	0	0
24	4	1491	16	6	22	15	1433	4	0
24	3	1486	18	6	22	14	1443	8	6
24	2	1478	8	0	22	13	1453	5	6
24	1	1466	3	6	22	12	1462	7	0
24	0	1452	18	0	22	11	1470	13	0
					22	10	1478	3	6
					22	9	1484	17	6
23	23	1381	14	0	22	8	1490	16	6
23	22	1383	7	6	22	7	1495	13	0
23	21	1385	12	0	22	6	1498	18	0
23	20	1390	2	6	22	5	1499	17	6
23	19	1395	17	0	22	4	1498	3	0
23	18	1402	17	0	22	3	1493	6	6
23	17	1411	5	6	22	2	1484	17	6
23	16	1420	14	0	22	1	1472	13	0
23	15	1430	15	6	22	0	1459	7	6
23	14	1440	18	6					
23	13	1450	14	0					
23	12	1459	14	0	21	21	1389	17	6
23	11	1467	18	6	21	20	1394	11	6
23	10	1475	7	0	21	19	1400	9	6
23	9	1482	0	0	21	18	1407	13	6

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
21	17	1416	5	6	19	19	1411	9	6
21	16	1425	17	0	19	18	1418	17	6
21	15	1436	2	6	19	17	1427	14	0
21	14	1446	9	0	19	16	1437	10	0
21	13	1456	7	6	19	15	1448	0	0
21	12	1465	11	0	19	14	1458	10	6
21	11	1473	18	6	19	13	1468	14	0
21	10	1481	10	6	19	12	1478	1	6
21	9	1488	6	0	19	11	1486	12	6
21	8	1494	6	6	19	10	1494	8	6
21	7	1499	4	6	19	9	1501	7	6
21	6	1502	11	0	19	8	1507	11	6
21	5	1503	11	0	19	7	1512	12	0
21	4	1501	17	6	19	6	1516	1	0
21	3	1497	1	6	19	5	1517	4	0
21	2	1488	13	0	19	4	1515	12	0
21	1	1476	9	0	19	3	1510	17	0
21	0	1463	3	6	19	2	1502	8	6
					19	1	1490	3	6
20	20	1399	7	6	19	0	1476	17	0
20	19	1405	7	6					
20	18	1412	13	6	18	18	1426	8	0
20	17	1421	7	6	18	17	1435	6	6
20	16	1431	1	6	18	16	1445	5	6
20	15	1441	9	0	18	15	1455	18	0
20	14	1451	17	6	18	14	1466	11	0
20	13	1461	18	6	18	13	1476	16	6
20	12	1471	3	6	18	12	1486	6	6
20	11	1479	13	0	18	11	1495	0	0
20	10	1487	6	6	18	10	1502	17	6
20	9	1494	4	0	18	9	1509	19	0
20	8	1500	6	0	18	8	1516	4	6
20	7	1505	5	0	18	7	1521	7	0
20	6	1508	13	0	18	6	1524	17	6
20	5	1509	14	6	18	5	1526	1	6
20	4	1508	2	0	18	4	1524	10	6
20	3	1503	6	6	18	3	1519	15	6
20	2	1494	18	0	18	2	1511	7	0
20	1	1482	13	6	18	1	1499	1	6
20	0	1469	8	0	18	0	1485	14	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
17	17	1444	8	0	15	14	1497	15	6
17	16	1454	9	6	15	13	1508	9	6
17	15	1465	4	6	15	12	1518	7	6
17	14	1476	0	6	15	11	1527	9	0
17	13	1486	9	0	15	10	1535	14	0
17	12	1496	1	6	15	9	1543	2	0
17	11	1504	17	0	15	8	1549	14	6
17	10	1512	17	6	15	7	1555	2	6
17	9	1520	0	6	15	6	1558	18	0
17	8	1526	8	6	15	5	1560	5	6
17	7	1531	12	6	15	4	1558	17	0
17	6	1535	5	0	15	3	1554	2	6
17	5	1536	10	0	15	2	1545	12	6
17	4	1534	19	6	15	1	1533	3	6
17	3	1530	5	0	15	0	1519	12	0
17	2	1521	16	0					
17	1	1509	9	6					
17	0	1496	1	0	14	14	1509	0	6
					14	13	1519	18	0
					14	12	1529	19	0
16	16	1464	14	0	14	11	1539	3	0
16	15	1475	12	0	14	10	1547	11	0
16	14	1486	11	0	14	9	1555	1	6
16	13	1497	2	0	14	8	1561	16	0
16	12	1506	17	6	14	7	1567	6	6
16	11	1515	16	0	14	6	1571	3	6
16	10	1523	18	6	14	5	1572	12	6
16	9	1531	4	0	14	4	1571	4	6
16	8	1537	14	0	14	3	1566	10	6
16	7	1543	0	0	14	2	1558	0	0
16	6	1546	14	0	14	1	1545	10	0
16	5	1548	0	0	14	0	1531	16	6
16	4	1546	10	6					
16	3	1541	16	0					
16	2	1533	6	6	13	13	1530	18	6
16	1	1520	19	0	13	12	1541	2	6
16	0	1507	9	0	13	11	1550	9	6
					13	10	1559	0	0
					13	9	1566	13	0
15	15	1486	13	3	13	8	1573	10	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £	s.	d.
13	7	1579	2	0
13	6	1583	1	6
13	5	1584	11	6
13	4	1583	4	6
13	3	1578	11	0
13	2	1569	19	6
13	1	1557	8	6
13	0	1543	13	6
12	12	1551	9	6
12	11	1560	19	6
12	10	1569	12	6
12	9	1577	8	0
12	8	1584	7	6
12	7	1590	1	6
12	6	1594	2	6
12	5	1595	14	6
12	4	1594	8	0
12	3	1589	15	0
12	2	1581	3	6
12	1	1568	11	0
12	0	1554	14	6
11	11	1570	11	6
11	10	1579	7	6
11	9	1587	5	6
11	8	1594	7	0
11	7	1600	3	6
11	6	1604	6	6
11	5	1605	19	6
11	4	1604	14	6
11	3	1600	1	6
11	2	1591	10	0
11	1	1578	16	6
11	0	1564	11	6
10	10	1588	6	0

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities. £	s.	d.
10	9	1596	6	6
10	8	1603	10	0
10	7	1609	9	0
10	6	1613	13	6
10	5	1615	8	0
10	4	1614	4	0
10	3	1609	11	6
10	2	1601	0	0
10	1	1588	6	0
10	0	1574	7	0
9	9	1604	9	6
9	8	1611	15	6
9	7	1617	16	0
9	6	1622	2	6
9	5	1623	18	6
9	4	1622	15	6
9	3	1618	4	0
9	2	1609	12	0
9	1	1596	17	6
9	0	1582	18	0
8	8	1619	3	6
8	7	1625	6	0
8	6	1629	14	6
8	5	1631	12	0
8	4	1630	10	0
8	3	1625	19	0
8	2	1617	7	6
8	1	1604	12	6
8	0	1590	12	6
7	7	1631	11	0
7	6	1636	1	0
7	5	1638	0	0
7	4	1636	19	6
7	3	1632	9	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.			Ages of the Elder Lives.	Ages of the Younger Lives.	Values of the Annuities.		
		£	s.	d.			£	s.	d.
7	2	1623	18	0	4	4	1643	0	0
7	1	1611	3	0	4	3	1638	13	0
7	0	1597	2	0	4	2	1630	4	6
					4	1	1617	11	6
					4	0	1603	12	6
6	6	1640	12	6					
6	5	1642	13	0					
6	4	1641	14	0	3	3	1634	7	6
6	3	1637	4	6	3	2	1626	0	6
6	2	1628	14	0	3	1	1613	9	6
6	1	1615	19	0	3	0	1599	11	6
6	0	1601	18	6					
					2	2	1617	16	0
5	5	1644	15	0	2	1	1605	7	0
5	4	1643	17	0	2	0	1591	11	6
5	3	1639	8	6					
5	2	1630	19	0					
5	1	1618	5	0	1	1	1593	1	0
5	0	1604	4	6	1	0	1579	9	0
					Birth	Birth	1566	0	0

Table III.

The Values of an Annuity of £100 per Annum, for any number of Years, not exceeding 95.

Years.	Values.			Years.	Values.		
	£	s.	d.		£	s.	d.
1	96	3	0	39	1958	8	6
2	188	12	0	40	1979	5	6
3	277	10	0	41	1999	6	0
4	362	19	6	42	2018	11	0
5	445	3	6	43	2037	1	6
6	524	4	0	44	2054	17	6
7	600	4	0	45	2072	0	0
8	673	5	0	46	2088	9	0
9	743	10	6	47	2104	5	6
10	811	1	6	48	2119	10	0
11	876	0	6	49	2134	2	6
12	938	10	0	50	2148	4	0
13	998	11	0	51	2161	14	6
14	1056	6	0	52	2174	15	0
15	1111	16	6	53	2187	5	0
16	1165	4	6	54	2199	5	6
17	1216	11	0	55	2210	17	0
18	1265	18	6	56	2221	19	6
19	1313	7	6	57	2232	13	0
20	1359	0	6	58	2242	19	0
21	1402	18	0	59	2252	16	6
22	1445	2	0	60	2262	6	6
23	1485	13	6	61	2271	9	6
24	1524	13	6	62	2280	5	6
25	1562	4	0	63	2288	14	6
26	1598	5	6	64	2296	17	0
27	1632	19	0	65	2304	13	0
28	1666	6	0	66	2312	3	6
29	1698	7	0	67	2319	8	0
30	1729	4	0	68	2326	7	0
31	1758	16	6	69	2333	0	6
32	1787	7	0	70	2339	9	0
33	1814	15	0	71	2345	12	6
34	1841	2	0	72	2351	11	0
35	1866	9	0	73	2357	5	0
36	1890	16	6	74	2362	15	0
37	1914	5	0	75	2368	0	6
38	1936	15	6	76	2373	2	0

TABLE III.—*continued.*

Years.	Values.			Years.	Values.		
	£	s.	d.		£	s.	d.
77	2377	19	6	87	2417	11	6
78	2382	13	6	88	2420	14	6
79	2387	4	0	89	2423	15	6
80	2391	10	6	90	2426	14	6
81	2395	14	0	91	2429	10	6
82	2399	14	0	92	2432	5	0
83	2403	11	6	93	2434	17	0
84	2407	5	6	94	2437	7	0
85	2410	17	0	95	2439	15	6
86	2414	5	6				

RULES FOR INFERRING

The value of an annuity of 100*l.* per annum, held on the longest of two lives:

Also, the value of an annuity of 100*l.* per annum, held on the joint continuance of three lives:

Also, the value of an annuity of 100*l.* per annum, held on the longest of three lives.

RULE for determining the value of an annuity of 100*l.* per annum, held on the longest of two lives.

The values of an annuity of 100*l.* per annum held on each of the single lives, to be added together (from Table I.), and from this sum the value of an annuity held on the joint continuance of the two lives (from Table II.) to be subtracted; the result is the value of an annuity of 100*l.* per annum, held on the longest of the two lives.

RULE for determining the value of an annuity of 100*l.* per annum, held on the joint continuance of three lives.

The value of an annuity of 100*l.* per annum on the joint continuance of the two elder lives is to be found from Table II. The age of a single life of the same (or nearest) value, with the annuity on the said joint lives, to be found from Table I. The value of an annuity of 100*l.* per annum on the joint continuance of this life and the younger life from Table II., 5*l.* being deducted from this sum, the remainder is the value of an annuity of 100*l.* per annum held on the joint continuance of the three lives.

RULE for determining the value of an annuity of 100*l.* per annum, held on the longest of three lives.

The values of an annuity of 100*l.* per annum for each of the three single lives to be extracted from Table I., and to be added together. The value of an annuity of 100*l.* per annum on the joint continuance of the two youngest lives, also the value of an annuity of 100*l.* per annum on the joint continuance of the two eldest lives, also the value of an annuity of 100*l.* per annum on the joint continuance of the oldest life and the youngest life (all found by Table II.) to be subtracted from the sum or addition of the annuities on the three single lives: to the result is to be added the value of an annuity of 100*l.* per annum held on the joint continuance of the three lives; the amount is the value of an annuity of 100*l.* per annum on the longest of the three lives.

FURTHER RULE.

And in all cases where the annuity shall be for more than three lives, the same shall be valued as an annuity for the three youngest of such lives: and where the annuity shall be given for a longer term of years than ninety-five years, or in perpetuity, the same shall be valued as an annuity for ninety-five years only.

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23 & 24 VICT. c. 15.

An Act for granting to Her Majesty certain Duties of Stamps.
[*3rd April*, 1860.]

IV. The stamp duties payable by law upon probates of wills and letters of administration, with a will annexed, in England and Ireland, and upon inventories in Scotland, shall be levied and paid in respect of all the personal or movable estate and effects which any person, hereafter dying, shall have disposed of, by will, under any authority enabling such person to dispose of the same as he or she shall think fit; and for the purposes of this Act such personal or movable estate and effects shall be deemed to be the personal or movable estate and effects of the person so dying in respect of which the probate of the will or the letters of administration with the will annexed of such person are or is granted, or the inventory is or is required to be exhibited and recorded, as the case may be; and such estate and effects, and the value thereof, shall accordingly be included in the affidavit required by law to be made on applying for probate or letters of administration, in order to the full and proper stamp duty being paid.

V. The said last-mentioned duties shall be a charge or burden upon the property in respect of which the same are so payable, and shall be paid thereout by the trustees or owners thereof to the person for the time being lawfully having or taking the burden of the execution of the will or testamentary instrument, or the administration or management of the personal or movable estate and effects of the deceased, for the benefit of the persons entitled to the personal or movable estate and effects of the deceased.

VI. Money secured on heritable property in Scotland, and money secured by Scotch Bonds in favour of heirs and assignees, including executors, shall, for the purposes of this Act, be held and interpreted to be movable property, and shall be included in any inventory to be exhibited and recorded in any Commissary Court in Scotland of the estate and effects of any person deceased entitled thereto, and in England and Ireland respectively shall be deemed to be estate and effects for or in respect whereof any probate of will or letters of administration shall be granted ; and every such inventory, probate, and letters of administration shall be chargeable with stamp duty in respect of such movable property ; and such property, and the value thereof, shall be included in any such affidavit as aforesaid made on applying for probate or letters of administration in respect thereof in England or Ireland.

VII. Whereas it is considered that certain testamentary dispositions in Scotland are chargeable with stamp duty, and it is expedient that the same should be exempted : Be it enacted that no will, testament, testamentary instrument, or disposition *mortis causâ*, shall be chargeable with any stamp duty.

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31 & 32 VICT. C. 124.

An Act to amend the Laws relating to the Inland Revenue.
[31*st July*, 1868.]

7. From and after the first day of September, one thousand eight hundred and sixty-eight, where any leasehold estates form part of the estate and effects of a deceased person for or in respect of which probate or letters of administration is or are to be granted in England or Ireland, and such leasehold estates are the sole security by way of mortgage for any debts due and owing from the deceased, the amount of such mortgage debts may be deducted from the value of the said leasehold estates, and the stamp duty shall be chargeable on the value of the estate and effects for or in

respect of which the probate or letters of administration shall be granted, after deducting therefrom the amount of such mortgage debts.

8. In any case in which any such deduction as is authorized by the last preceding section is made, the affidavit to be required and received from the person applying for probate of the will or letters of administration of an estate and effects of a deceased person under the provisions of the thirty-eighth section of the Act of the fifty-fifth year of King George the Third, chapter one hundred and eighty-four, or under the provisions of the one hundred and seventeenth section of the Act of the fifty-sixth year of King George the Third, chapter fifty-six, shall be in the form contained in the schedule to this Act; and every such affidavit, with the account thereto annexed, if any, shall be transmitted in original to the Commissioners of Inland Revenue in like manner as is directed by the ninety-third section of the Act of the twentieth and twenty-first years of Her Majesty, chapter seventy-seven, and by the one hundredth section of the Act of the twentieth and twenty-first year of Her Majesty, chapter seventy-nine, with reference to the original affidavit in such sections respectively mentioned.

9. Whereas it is expedient to make express provision as to the payment of interest on arrears of legacy duty and succession duty: Be it enacted, that in any case in which duty payable in respect of any legacy or residue under the Legacy Duty Acts now in force, or in respect of any succession under the Succession Duty Act, 1853, is or shall be in arrear, the person by whom the arrears of duty may be payable shall be liable to pay interest thereon at the rate of four pounds per centum per annum; and such interest shall be recoverable by the Commissioners of Inland Revenue in the same manner as the arrears of duty, and as part thereof: Provided always, that the acceptance or recovery by the said Commissioners of arrears of duty, with interest thereon as aforesaid, shall be an absolute waiver of the penalties (if any) which may have been incurred under the Legacy Duty Acts or the Succession Duty Act.

The Schedule.

Form of affidavit required and to be received from persons applying for probates of wills and letters of administration, in cases in which mortgage debts may be deducted from the value of leaseholds.

No. 1.—For Executors.

A.E. of , an executor [or A.E. of
and B.E. of , executors, as the case may be] named

in the last will and testament [or in a codicil annexed to the last will and testament] of C.T. [the testator], late of , who died on the day 18 , maketh oath and saith [or make oath and say, or, in the case of affirmations, do or doth solemnly affirm and declare], that he [she or they] hath [or have] made diligent search and due inquiry after and in respect of the personal estate and effects of the said deceased in order to ascertain the full amount and value thereof, and that to the best of his [her or their] knowledge, information, and belief the whole of the goods and chattels, rights and credits, of which the said deceased died possessed (including any personal estate and effects which the deceased had disposed of under his will aforesaid under any authority enabling him to dispose of the same as he should think fit) *consisted of the property, moneys, securities, matters, and things specified in the account annexed to this affidavit, and* are under the value of pounds, exclusive of what the deceased may have been possessed of or entitled to as a trustee for any other person or persons, and not beneficially, and without deducting anything on account of the debts due and owing from the deceased, except in respect of leaseholds in mortgage, and further that the particulars of the debts so deducted are as follows (that is to say), [here state briefly the date and particulars of the mortgage security in respect of every debt deducted,] and that the said leaseholds are the sole security by way of mortgage for the said debts.

Sworn on the day of 18 , Before me,	[To be signed by the Deponents.]	A.E. B.E.

[Note.—The words printed in *italics* are to be used in Ireland only, and the account is to be in the form contained in Schedule 3 to 56 Geo. III. c. 56.]

No. 2.—For Administrators.

B.A. of [C.A. of], in order to the due administration of the personal estate and effects of D.I. [the intestate], late of , who died on the day of intestate, maketh oath and saith, &c. [*as in the preceding form, according or so far as the same may be applicable to administration with or without the will annexed.*]

43 Vict. c. 14.

An Act to grant certain Duties of Customs and Inland Revenue, to alter other duties, and to Amend the Laws relating to Inland Revenue.

[24*th March*, 1880.]

PART III.

Stamps.

9. On and after the first day of April, one thousand eight hundred and eighty, in lieu of the stamp duties now payable upon probates of wills and letters of administration in England and Ireland, and upon inventories to be exhibited and recorded in any Commissary Court in Scotland, there shall be charged and paid the duties specified in the Schedule to this Act: Provided, that an additional inventory to be so exhibited or recorded of any effects of a deceased person, where a former duly stamped inventory of the estate and effects of the same person has been exhibited and recorded prior to the first day of April, one thousand eight hundred and eighty, shall be chargeable with the amount of stamp duty with which it would have been chargeable if this Act had not been passed.

10.—(1.) Together with the affidavit to be required and received from the person applying for a probate or letters of administration in England, in conformity with section thirty-eight of the Act passsed in the fifty-fifth year of the reign of King George the Third, chapter one hundred and eighty-four, there shall be delivered an account of the particulars of the personal estate for or in respect of which the probate or letters of administration is or are to be granted, and of the estimated value of such particulars.

(2.) The account so delivered shall be transmitted to the Commissioners of Inland Revenue, together with the documents mentioned in section ninety-three of the Act passed in the twentieth and twenty-first years of Her Majesty's reign, chapter seventy-seven.

(3.) A like account shall be annexed to the affidavit to be required and received from the person applying for a probate or letters of administration in Ireland, in conformity with section one hundred and seventeen of the Act passed in the fifty-sixth year of the reign of King George the third, chapter fifty-six, and such account shall be in lieu of, and in substitution for, the account annexed to the form of affidavit set forth in Part III. of the Schedule to the said Act.

(4.) Every account to be delivered in pursuance of this section shall be in accordance with such form as may be prescribed by the Commissioners of Her Majesty's Treasury.

11. Where any legacy duty or succession duty shall be presumptively payable in respect of any interest in expectancy upon the determination of a life or other temporary interest in possession in a legacy, or residue, or in personal property comprised in a succession, and the duty (if any) payable upon the life or other temporary interest shall have been fully paid and satisfied, it shall be lawful for the Commissioners of Inland Revenue, in their discretion, upon the application of the executor or trustee or other person who would be accountable for the duty in respect of such interest in expectancy, if it were then in possession, to commute the duty presumptively payable for a certain sum to be presently paid.

For assessing the amount which shall be so payable the Commissioners shall cause a present value to be set upon the presumptive duty, regard being had to any contingencies affecting the liability to such duty, and the interest of money involved in the calculation being reckoned at the rate for the time being allowed by the Commissioners in respect of duties paid in advance under the Succession Duty Act, 1853.

Upon the receipt of the certain sum the Commissioners shall give a discharge for the duty accordingly.

12. When an executor, administrator, or trustee shall have given notice in writing to the Commissioners of Inland Revenue for any claim to legacy duty or succession duty in respect of any fund in his hands which he intends to distribute, and shall have delivered to the Commissioners all particulars which they may require in order to ascertain the existence and extent of any such claim, he shall be at liberty to distribute the fund amongst the parties entitled thereto, after satisfaction of any claims to duty made by the Commissioners, and shall be entitled to receive from them a certificate discharging him from his liability to any duty in respect of the fund.

Such certificate shall not in any way affect the liability of any person other than the person in whose favour it is expressed to be given.

13. Where it appears upon an examination of the account rendered to the Commissioners of Inland Revenue that the value of the whole of the personal estate of any person dying after the passing of this Act does not amount to the sum of one hundred pounds, no legacy duty shall be charged in respect thereof or of any portion thereof.

CUSTOMS AND INLAND REVENUE ACT, 1881.

[44 Vict. Ch. 12.]

PART III.

Stamps.

As to Probate and Legacy Duties and Duties on Accounts.

Section.

26. Stamp duties to be under the care and management of the Commissioners of Inland Revenue.
27. Grant of duties in respect of probate and letters of administration, and on inventories.
28. Power to deduct debts and funeral expenses where deceased died domiciled in the United Kingdom.
29. As to forms of affidavit.
30. Probate or letters of administration to bear a certificate in lieu of stamp duty.
31. Provision for return of duty overpaid.
32. Provision for payment of further duty.
33. Provisions as to obtaining probate, &c., where gross value of estate does not exceed three hundred pounds.
34. Provision as to inventories where gross value of estate does not exceed three hundred pounds.
35. Provision in case of subsequent discovery that the value of estate exceeded three hundred pounds.
36. Relief from legacy duty in cases under three hundred pounds.
37. Power to Commissioners to require explanations and proof in support of affidavit or inventory.
38. Grant of duties on accounts of certain property.
39. Delivery of accounts on oath.
40. Double duty payable in case of default.
41. Cesser of legacy and succession duties at the rate of one per cent. in certain cases.
42. Charge of legacy duty on legacies not amounting to twenty pounds.
43. Power to Commissioners to accept composition for legacy duty under a will.

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26. (1.) The stamp duties hereinafter imposed shall be under the care and management of the Commissioners of Inland Revenue, who by themselves and their officers shall have the same powers and authorities for the collection, recovery, and

management thereof as are by law vested in them for the collection, recovery, and management of any stamp duties, and shall have all other powers and authorities requisite for carrying into effect the provisions of this Act in relation to such stamp duties.

(2.) Such stamp duties may be denoted by impressed or adhesive stamps, or partly by impressed stamps and partly by adhesive stamps, as the said Commissioners may think proper.

(3.) As respects the duties imposed on affidavits in substitution for the duties on probates or letters of administration, the several provisions now in force in relation to the last-mentioned duties shall, so far as the same are consistent with the provisions of this Act, be deemed to be applicable to the said duties hereby imposed, and in the application thereof a probate or letters of administration having thereon such a certificate as is hereinafter mentioned shall for all purposes be deemed to have been duly stamped in respect of the value stated in the certificate.

27. The duties imposed by the Customs and Inland Revenue Act, 1880, upon probates of wills and letters of administration in England and Ireland shall not be payable upon probates or letters of administration granted on and after the first day of June one thousand eight hundred and eighty-one; and on and after that day in substitution for such duties, and in lieu of the duties imposed by the said Act upon inventories in Scotland, there shall, save as is hereinafter expressly provided, be charged and paid on the affidavit to be required and received from the person applying for the probate or letters of administration in England or Ireland, or on the inventory to be exhibited and recorded in Scotland, the stamp duties herein-after specified; (that is to say,)

	Duty.
Where the estate and effects for or in respect of which the probate or letters of administration is or are to be granted, or whereof the inventory is to be exhibited and recorded, exclusive of what the deceased shall have been possessed of or entitled to as trustee, and not beneficially, shall be above the value of 100*l.*, and not above the value of 500*l.* . . .	At the rate of one pound for every full sum of 50*l.*, and for any fractional part of 500*l.* over any multiple of 50*l.*;
Where such estate and effects shall be above the value of 50*l.*, and not above the value of 1,000*l.*	At the rate of one pound

	five shillings for every full sum of 500*l.*, and for any fractional part of 500*l.* over any multiple of 500*l.* ;
Where such estate and effects shall be above the value of 1,000*l.*	At the rate of three pounds for every full sum of 100*l.*, and for any fractional part of 100*l.* over any multiple of 100*l.* ;

Provided that an additional inventory, to be exhibited or recorded in Scotland, of any effects of a deceased person, where a former inventory of the estate and effects of the same person has been exhibited and recorded prior to the first day of June one thousand eight hundred and eighty-one, shall be chargeable with the amount of stamp duty with which it would have been chargeable if this Act had not been passed.

28. On and after the first day of June one thousand eight hundred and eighty-one, in the case of a person dying domiciled in any part of the United Kingdom, it shall be lawful for the person applying for the probate or letters of administration in England or Ireland, or exhibiting the inventory in Scotland, to state in his affidavit the fact of such domicile, and to deliver therewith or annex thereto a schedule of the debts due from the deceased to persons resident in the United Kingdom, and the funeral expenses, and in that case, for the purpose of the charge of duty on the affidavit or inventory, the aggregate amount of the debts and funeral expenses appearing in the schedule shall be deducted from the value of the estate and effects as specified in the account delivered with or annexed to the affidavit, or whereof the inventory shall be exhibited.

Debts to be deducted under the power hereby given shall be debts due and owing from the deceased and payable by law out of any part of the estate and effects comprised in the affidavit or inventory, and are not to include voluntary debts expressed to be payable on the death of the deceased, or payable under any instrument which shall not have been bonâ fide delivered to the donee thereof three months before the death of the deceased, or debts in respect whereof any real estate may be primarily liable or a reimbursement may be capable of being claimed from any real estate of the deceased or from any other estate or person.

Funeral expenses to be deducted under the power hereby given shall include only such expenses as are allowable as reasonable funeral expenses according to law.

29. The affidavit to be required or received from any person applying for probate or letters of administration in England or Ireland shall extend to the verification of the account of the estate and effects, or to the verification of such account and the schedule of debts and funeral expenses, as the case may be, and shall be in

accordance with such form as may be prescribed by the Commissioners of Her Majesty's Treasury; and the Commissioners of Inland Revenue shall provide forms of affidavit stamped to denote the duties payable under this Act.

30. No probate or letters of administration shall be granted by the Probate, Divorce, and Admiralty Division of the High Court of Justice in England, or by the Probate and Matrimonial Division of the High Court of Justice in Ireland, unless the same bear a certificate in writing under the hand of the proper officer of the court, showing that the affidavit for the Commissioners of Inland Revenue has been delivered, and that such affidavit, if liable to stamp duty, was duly stamped, and stating the amount of the gross value of the estate and effects as shown by the account.

31. If at any time after the grant of probate or letters of administration, and during the administration of the estate, the value mentioned in the certificate of the officer of the court shall be found to exceed the true value of the personal estate and effects of the deceased, or if at any time within three years after the grant, or within such further period as the Commissioners of Inland Revenue may allow, it shall appear that no amount or an insufficient amount was deducted on account of debts and funeral expenses, it shall be lawful for the said Commissioners, upon proof of the facts to their satisfaction, to return the amount of stamp duty which shall have been overpaid, and to cause a certificate to be written by an authorised officer on the probate or letters of administration setting forth such true value, or, as the case may be, the amount, or corrected amount of deduction, and such certificate shall be substituted for, and have the same force and effect as, the certificate of the officer of the court.

32. If at any time it shall be discovered that the personal estate and effects of the deceased were at the time of the grant of probate or letters of administration of greater value than the value mentioned in the certificate, or that any deduction for debts or funeral expenses was made erroneously, the person acting in the administration of such estate and effects shall, within six months after the discovery, deliver a further affidavit with an account to the Commissioners of Inland Revenue, duly stamped for the amount which, with the duty (if any) previously paid on an affidavit in respect of such estate and effects, shall be sufficient to cover the duty chargeable according to the true value thereof, and shall at the same time pay to the said Commissioners interest upon such amount at the rate of five pounds per centum per annum from the date of the grant, or from such subsequent date as the said Commissioners may in the circumstances think proper.

The Commissioners of Inland Revenue, upon the receipt of such affidavit duly stamped as aforesaid, shall cause a certificate to be written by an authorised officer on the probate or letters of administration setting forth the true value of the estate and effects as then ascertained, or, as the case may be, the corrected amount

of deduction, and such certificate shall be substituted for, and have the same force and effect as, the certificate of the officer of the court.

33. (1.) Where the whole personal estate and effects of any person dying on or after the first day of June one thousand eight hundred and eighty-one (inclusive of property by law made such personal estate and effects for the purpose of the charge of duty, and any personal estate and effects situate out of the United Kingdom), without any deduction for debts or funeral expenses, shall not exceed the value of three hundred pounds, it shall be lawful for the person intending to apply for probate or letters of administration in England or Ireland, to deliver to the proper officer of the court or to any officer of inland revenue duly appointed for the purpose, a notice in writing in the prescribed form, setting forth the particulars of such estate and effects, and such further particulars as may be required to be stated therein, and to deposit with him the sum of fifteen shillings for fees of court and expenses, and also, in case the estate and effects shall exceed the value of one hundred pounds, the further sum of thirty shillings for stamp duty.

(2.) If the officer has good reason to believe that the whole personal estate and effects of the deceased exceeds the value of three hundred pounds, he shall refuse to accept the notice and deposit until he is satisfied of the true value thereof.

(3.) The principal registrars of the Probate, Divorce, and Admiralty Division of the High Court of Justice in England, and of the Probate and Matrimonial Division of the High Court of Justice in Ireland, in communication with the Commissioners of Inland Revenue, shall prescribe the form of notice, and make such regulations as may be necessary with respect to the transmission of notices by officers of Inland Revenue, the steps to be taken for the preparation and filling up of forms and documents, and generally all matters which may be necessary, so as to authorise the grant of probate or letters of administration.

(4.) Officers of Inland Revenue are hereby empowered to administer all necessary oaths or affirmations, and in the case of letters of administration, to attest the bond and accept the same on behalf of the President or Judge of the Division.

(5.) Where the estate and effects shall exceed the value of one hundred pounds, the stamp duty payable on the affidavit for the Commissioners of Inland Revenue shall be the fixed duty of thirty shillings, and no more.

34. (1.) The Intestates, Widows, and Children (Scotland) Act, 1875, and the Small Testate Estate (Scotland) Act, 1876, as amended by the Sheriffs Court (Scotland) Act, 1876, shall be extended so as to apply to any case where the whole personal estate and effects of a person dying on or after the first day of June one thousand eight hundred and eighty-one, without any deduction for debts or funeral expenses, shall not exceed the value of three hundred pounds, whoever may be the applicant

for representation, and wheresoever the deceased may have been domiciled at the time of death, and the fees payable under schedule C. of each of the two first-mentioned Acts shall not exceed the sum of fifteen shillings, inclusive of the fee of two shillings and sixpence, to be paid to the commissary clerk, or sheriff clerk.

(2.) In any such case where the estate and effects shall exceed the value of one hundred pounds, the stamp duty payable on the inventory shall be the fixed duty of thirty shillings, and no more.

35. Where representation has been obtained in conformity with either of the two preceding sections, and it shall be at any time afterwards discovered that the whole personal estate and effects of the deceased were of a value exceeding three hundred pounds, then a sum equal to the stamp duty payable on an affidavit or inventory in respect of the true value of such estate and effects shall be a debt due to Her Majesty from the person acting in the administration of such estate and effects, and no allowance shall be made in respect of the sums deposited or paid by him, nor shall the relief afforded by the next succeeding section be claimed or allowed by reason of the deposit or payment of any sum.

36. The payment of the sum of thirty shillings for the fixed duty on the affidavit or inventory in conformity with this Act shall be deemed to be in full satisfaction of any claim to legacy duty or succession duty in respect of the estate or effects to which such affidavit or inventory relates.

37. It shall be lawful for the Commissioners of Inland Revenue at any time and from time to time within three years after the grant of probate or letters of administration or recording of inventory, as they may think necessary, to require the person acting in the administration of the estate and effects of any deceased person, to furnish such explanations, and to produce such documentary or other evidence respecting the contents of, or particulars verified by, the affidavit or inventory as the case may seem to them to require.

38. (1.) Stamp duties at the like rates as are by this Act charged on affidavits and inventories shall be charged and paid on accounts delivered of the personal or movable property to be included therein according to the value thereof.

(2.) The personal or movable property to be included in an account shall be property of the following descriptions, viz.:

(*a*) Any property taken as a donatio mortis causâ made by any person dying on or after the first day of June one thousand eight hundred and eighty-one, or taken under a voluntary disposition, made by any person so dying, purporting to operate as an immediate gift inter vivos whether by way of transfer, delivery, declaration of trust or otherwise, which shall not have been bonâ fide made three months before the death of the deceased.

(*b*.) Any property which a person dying on or after such day having been absolutely entitled thereto, has voluntarily

caused or may voluntarily cause to be transferred to or vested in himself and any other person jointly whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to such other person.

(c.) Any property passing under any past or future voluntary settlement made by any person dying on or after such day by deed or any other instrument not taking effect as a will, whereby an interest in such property for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in such property.

(3.) Where an account delivered duly stamped comprises property passing under a voluntary settlement, and, upon the production of the settlement, it shall appear that the stamp duty of five shillings per centum has been paid thereon according to the amount or value of the property so passing, or any part thereof, the amount of such stamp duty shall be returned to the person delivering the account.

39. Every person who as beneficiary, trustee, or otherwise, acquires possession, or assumes the management, of any personal, or moveable property of a description to be included in an account according to the preceding section shall upon retaining the same for his own use, or distributing or disposing thereof, and in any case within six calendar months after the death of the deceased deliver to the Commissioners of Inland Revenue a full and true account, verified by oath, of such property duly stamped as required by this Act. Any officer authorised by the Commissioners for the purpose may administer the oath.

40. If any person who ought to obtain probate or letters of administration or deliver a further affidavit or to exhibit an inventory or who is required to deliver such account as aforesaid shall neglect to do so within the period prescribed by law for the purpose, he shall be liable to pay to Her Majesty double the amount of duty chargeable, and the same shall be a debt due from him to the Crown, and be recoverable by any of the ways or means now in force for the recovery of probate, legacy, or succession duties.

41. In respect of any legacy, residue, or share of residue payable out of, or consisting of any estate or effects according to the value whereof duty shall have been paid on the affidavit or inventory or account, in conformity with this Act, the duty at the rate of one pound per centum imposed by the Act of the fifty-fifth year of King George the Third, chapter one hundred and eighty-four, shall not be payable ;

And in respect of any succession to property according to the value whereof duty shall have been paid on the affidavit or inventory or account in conformity with this Act, the duty at the rate

of one pound per centum imposed by the Succession Duty Act, 1853, shall not be payable.

42. Subject to the relief from legacy duty given by section thirteen of the Customs and Inland Revenue Act, 1880, every pecuniary legacy or residue or share of residue under the will or the intestacy of a person dying on or after the first day of June one thousand eight hundred and eighty-one, although not of an amount or value of twenty pounds, shall be chargeable to the duties imposed by the said Act of the fifty-fifth year of King George the Third, chapter one hundred and eighty-four, as modified by this Act.

43. It shall be lawful for the Commissioners of Inland Revenue, upon the application of the person acting in the execution of the will of any deceased person, and upon the delivery to them of an account showing the amount of the estate and effects in respect whereof legacy duty is payable, together with the names or description of class of the persons entitled thereto and every part thereof, in possession or expectancy, and their degrees of consanguinity to the testator, to assess the duty upon the amount shown by the said account at such a sum by way of composition as, having regard to the circumstances, shall appear to be proper, and to accept payment of the duty so assessed in full discharge of all claims for legacy duty under such will.

If the Commissioners are of opinion that an application should receive the assent of any person, they shall refuse to entertain the application until such assent shall have been given.

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